

Medical Services

**Rate Codes,
Expense and
Performance
Reporting
Systems,
Centralized
Billing, and
Medical Services
Accounts**

Headquarters
Department of the Army
Washington, DC
26 February 1988

Unclassified

SUMMARY of CHANGE

AR 40-330

Rate Codes, Expense and Performance Reporting Systems, Centralized Billing, and Medical Services Accounts

This revision--

- o Consolidates AR 40-330, AR 40-331, AR 40-332, and AR 40-335.
- o Changes surcharge exemptions, incorporates policies regarding delinquent accounts, late payment charges, and accounting for dental prostheses.
- o Also merges the previous Uniform Chart of Accounts (UCA) and Uniform Staffing Methodologies (USM) reporting systems into a combined Medical Expense and Performance Reporting System (MEPRS).

Effective 26 March 1988

Medical Services

Rate Codes, Expense and Performance Reporting Systems, Centralized Billing, and Medical Services Accounts

By Order of the Secretary of the Army:

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History. This UPDATE printing publishes a revision which is effective 26 March 1988. This publication has been reorganized to make it compatible with the Army electronic publishing database. No content has been changed.

Summary. This revision implements reimbursement rates set forth each fiscal year by the Assistant Secretary of Defense (Comptroller) and provides for the distribution of collected amounts to the correct appropriation reimbursement accounts. Since the dollar amounts of rates will vary each year, this regulation does not contain dollar amounts. (DA Cir 40-FY-330 will be published each fiscal year for dollar amounts and will identify current rate amounts.) This regulation implements DOD Directive 6010.13 and DOD Manual 6010.13-M. These documents

merged the previous Uniform Chart of Accounts (UCA) and Uniform Staffing Methodologies (USM) reporting systems into a combined Medical Expense and Performance Reporting System (MEPRS). It prescribes procedures for the Army Patient Care Expense Reporting System (RCS MED-304(R5)) and for the use of DD Form 7 (Report of Treatment Furnished Pay Patients; Hospitalization Furnished (Part A)) and DD Form 7A (Report of Treatment Furnished Pay Patients; Outpatient Treatment Furnished (Part B)) for centralized billing. It also prescribes policies and procedures for establishing and maintaining medical services accounts.

Applicability. Chapters 1, 2, and 4 of this regulation applies to the Active Army, the Army National Guard (ARNG), and the U.S. Army Reserve (USAR). Chapters 3 and 5 do not apply to the ARNG and USAR. Impact on Manning System. This regulation does not contain information that affects the New Manning System.

Proponent and exception authority. Not applicable

Army management control process. This regulation is subject to the requirements of AR 11-2. It contains internal control provisions but does not contain checklists for conducting internal control reviews. A checklist for AR 40-330 is being developed and will be published at a later date.

Supplementation. Supplementation of this regulation and establishment of forms other

than DA forms are prohibited without prior approval from HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by The Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is the Office of The Surgeon General. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258.

Distribution. Distribution of this publication has been made in accordance with DA Form 12-9A-R (Subscription for DA Unclassified Administrative Publications) requirements for 40-series publications. The number of copies distributed to a given subscriber is the number of copies requested in Blocks 74, 75, and 76 of the subscriber's DA Form 12-9A-R. AR 40-330 distribution is B and C for Active Army, B and C for ARNG, and C and D for USAR. (Applicable to all Army elements.)

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*This regulation supersedes AR 40-330, 15 September 1982; AR 40-331, 1 October 1983; AR 40-332, 17 March 1975; and AR 40-335, 1 May 1980; rescinds DD Form 2202, November 1981; and supersedes RCS DD-HA(Q)1522 with RCS DD-HA(Q)1704.

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Glossary

RESERVED

Chapter 1 Introduction

1-1. Purpose

This regulation—

- a. Prescribes policies and codes for the highest rates of pay for civilian medical and veterinary care obtained by the Army; rates to be charged for medical, dental, and veterinary care in Army medical treatment facilities (MTFs), and rates applicable to procuring blood and health care services or supplies. Current dollar amounts for the rate codes in this regulation are contained in DA Cir 40-FY-330.
- b. Prescribes rules for disposing of funds collected.
- c. Prescribes implementation and operation of the Department of Defense (DOD) Medical Expense and Performance Reporting System (MEPRS) for Army fixed MTFs and dental treatment facilities (DTFs).
- d. Prescribes guidance concerning the MEPRS Issues Identification and Resolution System.
- e. Provides instruction for preparing and submitting MEPRS reports.
- f. Provides instructions for preparing the Patient Care Expense Report (DA Form 3652—Patient Care Expenses) (RCS MED-304(R5)).
- g. Prescribes policies and procedures for establishing and maintaining Medical Services Accounts (MSA) at Army MTFs (MTFs include DTFs). It also gives the responsibilities of MSA personnel.
- h. Prescribes the instructions for preparing DD Form 7 (Report of Treatment Furnished Pay Patients; Hospitalization Furnished (Part A)) and DD Form 7A (Report of Treatment Furnished Pay Patients; Outpatient Treatment Furnished (Part B)) and other documentation for medical care furnished in MTFs to beneficiaries of other Federal departments and agencies, and to other categories of patients as stated in AR 40-3.

1-2. References

Required and related publications and prescribed and referenced forms are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Responsibilities

- a. The Surgeon General (TSG) will establish policies and procedures regarding—
 - (1) Implementation of DOD health care and related rates in Army MTFs.
 - (2) Army-specific health care rates, policies, collection procedures, and procedures relative to appropriation reimbursements.
 - (3) The establishment and operation of medical expense reporting systems in the Army.
 - (4) Policies, requirements and standards for systems to be used throughout the Army.
 - (5) Installing and operating MEPRS in fixed Army MTFs and DTFs.
 - (6) Preparing and submitting MEPRS by commanders of Army medical commands, Army MTFs, and DTFs.
 - (7) Preparing and submitting Patient Care Expense Reports.
- b. Commanders of Army medical commands will operate MEPRS in fixed MTFs and DTFs.
- c. Commanders of U.S. Army medical centers (MEDCENs) and U.S. Army Medical Department activities (MEDDACs) organized according to AR 40-4 will—
 - (1) Establish procedures for rates, rate collection, and appropriate reimbursements and set related policies in their assigned MTFs to comply with this regulation and DA Cir 40-FY-330.
 - (2) Prepare and issue MEPRS report and the Patient Care Expense Report (RCS MED-304(R5)) according to this regulation, the Army's UCA procedures manual, and other applicable guidance for

medical and dental activities for which they provide administrative and logistical support.

d. Commanders of MTFs not organized as MEDDACs but financed from Program 8 Medical Activities (see AR 37-100-FY) will prepare and issue reports the same as in c(2) above.

- e. Medical services account (MSA) officers are responsible for—
 - (1) Maintaining accountability for inpatient and outpatient medical care, computing such charges, submitting billings, and processing collections.
 - (2) Collecting for dental prostheses furnished pay patients.
 - (3) Collecting for veterinary care.
 - (4) Accounting for all money collected by MTF dining facility cashiers for meals served in hospital food services.
 - (5) Serving as systems managers for the medical services accounting subsystem for the Automated Quality of Care Evaluation Support System (AQCESS).

Chapter 2 Rate Codes and General Policies for Army Medical Department Activities

2-1. Authority for rate codes

- a. Procedures in AR 40-3—
 - (1) Describe the categories of Army health care beneficiaries.
 - (2) Set forth policy regarding chargeable outpatient visits.
 - (3) Stipulate when, and under what conditions, a person must pay for Army health care.
 - (4) Show the rate code (if any) applicable for a patient category.
- b. Procedures in AR 40-38 govern the waiving of hospital charges for volunteers participating in Army clinical investigation programs.

2-2. Rate structure

A multiple rate structure is used for determining rates applicable for health services furnished by Army MTFs. (See DA Cir 40-FY-330, table 1.) Several rates include subrates for specific categories of patients. Accordingly, the following subrate designators are established:

- a. *Interagency rate—Subrate (1).*
 - (1) Interagency rates will apply to—
 - (a) Government agency-sponsored patients worldwide.
 - (b) Eligible U.S. Government employees and their dependents at overseas MTFs.
 - (c) Army installations in the United States that have been designated as remote for medical care of civilian employees.
 - (2) In some instances, subsistence charges or Rate B will be deducted from charges billed to other Federal agencies. (See para 2-3b.)
- b. *International military education and training (IMET) rate—Subrate (2).* IMET rates apply to IMET students but not to their dependents. Dependents of IMET students will pay the applicable others rates.
- c. *Others rate—Subrate (3).* These rates apply for reimbursement by persons not entitled to care at Government expense. Others rates will apply for inpatient care furnished to all foreign military (except IMET students), diplomatic personnel, and members of their families.
- d. *Tortiously liable third party rate—Subrate (4).* These rates apply for reimbursement when a tortiously liable third party is responsible for medical charges. They are established annually by the Office of Management and Budget (OMB). Until OMB publishes tortiously liable third party rates for the current FY, those used in the prior fiscal year will remain in effect.

2-3. Inpatient rate codes

(See DA Cir 40-FY-330 for current rates.)

- a. *Rate A.* Rate A is a per diem rate for general medical, surgical, and dental inpatient care furnished by MTFs. Subrates are shown below:

- (1) A-1 (interagency).
- (2) A-2 (IMET).
- (3) A-3 (others).
- (4) A-4 (tortiously liable).

b. Rate B. Rate B is *not* a subsistence rate. It is the patient's portion of the per diem rate for the inpatient care furnished to the following:

(1) Dependents of active duty and retired members of the Uniformed Services.

(2) Dependents of persons who died while on active duty or retired.

(3) Certain categories of nonmilitary personnel, under AR 40-3.

c. Rate C. Rate C is a per diem rate applicable for reimbursement by the Soldiers' and Airmen's Home for inpatient care to its members.

d. Rate E. Rate E is a per diem rate for inpatient care provided by the Burn Center at Brooke Army Medical Center (BAMC). Subrates are as follows:

- (1) E-1 (interagency).
- (2) E-2 (IMET).
- (3) E-3 (others).
- (4) E-4 (tortiously liable).

e. Rate F. Rate F is a per-case rate for prepaid inpatient abortions performed in MTFs under AR 40-3.

2-4. Deductions from inpatient rates

a. Inpatient rates less subsistence charges. Charges for the subsistence part of inpatient rates are discussed in chapter 3. (Also see DA Cir 40-FY-330, table 2.) The Department of Health and Human Services (DHHS) will pay the applicable interagency rate, less subsistence charges (which are to be paid by the patient) for—

(1) Members of the U.S. Coast Guard (USCG).

(2) Members of the Commissioned Corps of the U.S. Public Health Service.

(3) Members of the Commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA).

(4) Cadets of the U.S. Coast Guard Academy.

b. Inpatient rates less Rate B. The DHHS will pay the applicable interagency rate, less Rate B (which is to be paid by the dependent or sponsor) for dependents of—

(1) Active, retired, or deceased members of the USCG.

(2) Members of the Commissioned Corps of NOAA.

2-5. Outpatient rate codes

a. Rate G. Rate G is a per diem rate for outpatient care, examination, or consultation furnished by MTFs. Subrates are as follows:

- (1) G-1 (interagency).
- (2) G-2 (IMET).
- (3) G-3 (others).
- (4) G-4 (tortiously liable).

b. Rate H. Rate H is a special physical examination rate for examinations of Federal Aviation Administration (FAA) air traffic controllers.

c. Rate I. Rate I is an immunization rate for each dose of injection given for immunizations. It is applicable for reimbursement by other Federal agencies and by persons not entitled to immunizations at Government expense.

d. Rate J. Rate J is a per-case rate for prepaid abortions performed by an ambulatory mode at MTFs under AR 40-3.

e. Dental. The dental care outpatient rate is the same as that for a medical outpatient visit described in *a* above. These fees will be levied for each sitting, not each procedure, except for exam/hygiene that is considered to be one sitting even though it requires two appointments. This will be done even if concurrent charges are made for outpatient medical care provided on the same day. No charges should be imposed for followup visits when they are required solely for—

(1) Postoperative occlusal adjustments, denture adjustments, or tissue conditioning treatments.

(2) Treatments following surgical, periodontal, and endodontic procedures to promote healing or verify recovery.

2-6. Subsistence rates and codes

The subsistence allowance in MTF dining facilities is not a rate paid by diners for meals consumed in MTF dining facilities. It is a "yardstick" used to control the monetary value of food required by the MTF nutrition care. This yardstick is also used to determine the daily number of patient and nonpatient rations earned by the nutrition care. The allowance is also used to determine the subsistence billing rate applicable to certain appropriation accounts for rations served to certain categories of DOD enlisted duty personnel not on separate rations. These accounts include military personnel, Army (MPA); National Guard personnel, Army (NGPA); and Reserve Personnel, Army (RPA). The subsistence allowances also provide for increased holidays (Thanksgiving and Christmas) food and operating costs. (Methods for calculating the monetary rate of the subsistence allowances are discussed in AR 40-2.)

2-7. Codes for subsistence rates

a. Food cost only rate. Certain diners that are in a duty or specified special status and who do not receive a per diem meal allowance, are not required to pay a meal surcharge. Instead, they will pay a fixed subsistence rate (SUBS-FCO) per ration (food cost only). (See DA Cir 40-FY-330, tables 2 and 2-A, colm a.) The following exemptions are to be applied strictly and consistently:

(1) Spouses and dependent children of enlisted members in pay grades E-1 through E-4.

(2) Members of organized nonprofit youth groups.

(3) All patients in hospitals.

(4) Officer candidates, cadets and midshipmen; Army, Navy, and Air Force Reserve Officers' Training Corps (ROTC) students, and International Military Educational Training (IMET) students. (S-urcharge is recovered through tuition charges.)

(5) Students in DOD dependent schools overseas where alternate student meal facilities are not available.

(6) Red Cross personnel.

(7) Personnel on official duty in hostile fire areas, as explained in the DOD Military Pay and Allowances Entitlements Manual, chapter 10, part 1.

(8) Personnel when performing field duty (defined by Joint Travel Regulations as all duty under orders with troops operating against an enemy, actual or potential; or serving with troops participating in maneuvers, war games, field exercises, or similar type of operations, and the member is subsisted in a Government mess or with an organization drawing field rations and quartered in accommodations normally associated with field exercises).

(9) While aboard ship.

(10) When on mass troop movements.

(11) MTF commanders or their officially designated representatives who consume meals solely to determine the quality and quantity of food served.

(12) When performing food service assignments.

(13) When on alert status and departure from the unit area is restricted.

(14) When no other feeding facility is available (such as vending machines, personal sack lunch) and the nature of the individual's duty assignment, as a matter of mission essentiality, requires his or her immediate availability, thereby precluding the individual from eating except in the appropriated fund dining facility. For medical facilities, this refers to the medical officer(s) of the day (MOD(s)) and administrative officer(s) of the day (AOD(s)).

(15) When being fed in an MTF dining facility, as a result of an act of providence, and no other facilities are available.

(16) When engaged in flight operations as a crewmember or as a passenger.

b. Rate for children who are guests. Rate SUBS-CHILD (child under 12) is charged for subsistence furnished guests under 12 years of age per ration (food cost and surcharge). (DA Cir 40-FY-330, table 2, colm b.)

c. Rate for those who must pay the full surcharge. Rate SUB-S-SUR (surcharge) is applicable to all diners who are not entitled to the food cost only or children's rates (*a* and *b* above), Including—

(1) Military (enlisted and officer) personnel and civilians in a travel status and receiving the subsistence portion of a per diem allowance.

(2) Those on the Temporary Disability Retired List (TDRL) while undergoing medical examinations in an outpatient status and receiving a per diem allowance instead of subsistence.

(3) Officers and civilians who are not receiving a per diem allowance and not exempted under *a* or *b* above. This includes MTF staff and employee personnel who are allowed (but not required) by the MTF commander to eat in the MTF dining facility as a matter of convenience.

d. Rate for foreign military and civilian IMET and Foreign Military Sales (FMS) Program trainees.

(1) Inpatients will be charged rate SUBS-FCO.

(2) Non-inpatients will also be charged rate SUBS-FCO because the surcharge portion of their meals has been prepaid as part of their tuition costs.

e. Rates for persons subsisting on an individual meal basis. Rates charged for individual meals are shown in DA Cir 40-FY-330, tables 2 and 2-A. Those paying for individual meals consumed in a hospital dining facility will be charged the holiday dinner meal rate on Thanksgiving and Christmas Days. As an exception, patients will be charged only the usual rate (SUBS-FCO) for their subsistence.

2-8. Payment for civilian veterinary services

The approving authority designated in AR 40-3 will determine the highest pay allowed for fee-basis veterinarians participating in the treatment of Government-owned animals. Rates of pay for services, whether station- or nonstation-furnished, will be those rates that are customarily charged for services in the area provided. (See DA Cir 40-FY-330, table 4.) Civilian veterinary services authorized for Government-owned animals includes—

- a.* Ordinary care.
- b.* Surgical services.
- c.* Diagnostic tests.
- d.* Immunizations.
- e.* Examinations.
- f.* Other professional services.

2-9. Charges for Army-furnished veterinary services and supplies

Veterinary services and supplies may be used for emergency treatment of animals owned and maintained by military and civilian personnel at Army installations. Charges for such services and supplies will be determined as stated in AR 40-905/SECNAVINST 6401.1/AFR 163-5. (See para 2-12 below for procedures used to dispose of collections.)

2-10. Inpatient and outpatient care

When medical care has been provided by MTFs financed from Budget Program 8M, collections for services will be made locally or by Headquarters, U.S. Army Health Services Command (HSC), Ft. Sam Houston, TX 78234-6000. Distribution of collections for the rate codes shown below will be prorated by depositing the amount shown in DA Cir 40-FY-330, table 3, to the accounts.

a. Rate A. Rate A is the rate for general medical, dental, and surgical inpatient care. Distributions of subrates are as follows:

(1) A-1 to 847711 or 847792; 21*2010 01-C*** P1011 S99999; 21*2010 01-C**** P1111 S99999 Funds.

(2) A-2 to 847711 or 847792 Funds.

(3) A-3 to 847711 or 847792; 21*2010 01-C*** P1011 S99999; 21*2010 01-C**** P1111 S99999; and 21R3210.0001 (miscellaneous receipts).

(4) A-4 to 21R3210.0008 (miscellaneous receipts).

b. Rate B. Rate B (the dependents' rate) to 847711 or 847792 Funds.

c. Rate C. Rate C (the Soldiers' and Airmen's Home rate) to 847711 or 847792 Funds.

d. Rate E. Rate E is the Burn Center rate at BAMC. Distributions of subrates are as follows:

(1) E-1 to 5783400 308 61BM RC/CC B8 599 93 (O&M USAF); 200000; 21*2010 01-C*** P1011 S99999; 21*2010 01-C*** P1111 S99999; and 610000 Funds.

(2) E-2 to 5783400 308 61BM RC/CC B8 599 93 (O&M USAF); 200000; and to 610000 Funds.

(3) E-3 to 5783400 308 61BM RC/CC B8 599 93 (O&M USAF); 200000; 21*2010 01-C*** P1011 S99999; 21*2010 01-C*** P1111 S99999; 610000; and 21R3210.0001 (miscellaneous receipts).

(4) E-4 to 21R3210.0008 (miscellaneous receipts).

e. Rate F. Rate F (the rate for inpatient abortions) to 847711 or 847792; 21*2010 01-C*** P1011 S99999; and 21R3210.0001 (miscellaneous receipts).

f. Rate G. Rate G is the rate for general medical, dental, and surgical outpatient care. Distributions of subrates are as follows:

(1) G-1 to 847711 or 847792; 21*2010 01-C*** P1011 S99999; and 21*2010 01-C*** P1111 S99999.

(2) G-2 to 847711 or 847792 Funds.

(3) G-3 to 847711 or 847792; 21*2010 01-C*** P1011 S99999; and 21R3210.0001 (miscellaneous receipts).

(4) G-4 to 21R3210.0008 (miscellaneous receipts).

g. Rate H. Rate H (the special physical examination rate for FAA air traffic controllers) to 847711 or 847792; 21*2010 01-C*** P1011 S99999; 21*2010 01-C*** P1111 S99999; and 21R3210.0001 (miscellaneous receipts).

h. Rate I. Rate I (the rate for immunization) to 847711 or 847792 Funds.

i. Rate J. Rate J (the rate for outpatient abortions performed in an ambulatory mode) to 847711 or 847792; 21*2010 01-C*** P1011 S99999; 21*2010 01-C*** P1111 S99999; and 21R3210.0001 (miscellaneous receipts).

j. Collections. Collections of all other inpatient or outpatient charges will be deposited to local operating funds (847711 or 847792). As an exception, collections of interest charges on delinquent accounts receivable will be credited to miscellaneous receipts account 21R1435.0003.

k. Collections for dental prostheses. The DD Form 1131 (Cash Collection Voucher) prepared by the MSAO for these collections will contain accounting classification 21*2020 74-C930 P840000 2612 S41133—HSCH(39317*0039317*).

l. Collections for interest, penalty, and administrative charges. Collections for interest charges will be collected into the Treasury Receipt Account 21R3210.0013. Penalty and administrative charges will be collected into Treasury Receipt Account 21R1099.

2-11. Subsistence

Collections made for subsistence will be deposited as follows:

a. The food cost part of subsistence rates will be deposited to local operating funds (847711 or 847792).

b. The surcharge part of subsistence rates will be deposited as follows:

(1) Fifty percent credited to local operating funds 847711 or 847792.

(2) Fifty percent credited to 21*2010 01-C-930 P1395 S99999.

(3) As an exception, MTFs with contractor operated dining facilities will credit 100 percent of surcharge collections to local operating funds 847711 or 847792.

2-12. Veterinary services and supplies

Collections made for veterinary services and supplies will be distributed as follows:

a. Payments for services and supplies purchased from appropriated funds will be credited to local operating funds (847714).

b. Payments for services and supplies purchased from nonappropriated funds (NAF) will be credited to the applicable NAF.

2-13. Highest rates of pay for civilian-furnished health care and services

a. Interpreting rates. The highest allowable rates prescribed for civilian care are established in DA Cir 40-FY-330, table 4. If possible, services of acceptable quality should be obtained at lower rates.

b. Rate exceptions. It may be impossible to obtain any of the services listed in DA Cir 40-FY-330, table 4 in station-furnished facilities within the prescribed rates. In that case, resolve the problem by addressing it completely, in writing, through proper command channels to The Surgeon General, HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258.

2-14. Station-furnished health services

a. Applicable rates. Rate codes for the highest compensation for normal medical care by civilian physicians employed at stations on a fee basis are as listed below:

(1) *Routine station or sick call.*

(a) Five patients or fewer: (SF-FBP-1A)(station-furnished fee basis physician-1A).

(b) Each patient in excess of five: (SF-FBP-1B).

(c) Total charge for station or sick call must not exceed Rate SF-FBP-1C per day for each physician despite the number of patients treated or the combination of professional services listed in DA Cir 40-FY-330, table 4; items at 7m in the table are excluded.

(2) *Additional visit to station or sick call.* If the routine visit or sick call is on the same day, a fee not to exceed Rate SF-FBP-1D (DA Cir 40-FY-330) will be allowed.

(3) *Professional services most often required from civilian sources of care.* Rates for medical examinations and services required in performing medical examinations are provided in DA Cir 40-FY-330, table 4.

b. Special circumstances.

(1) *Use of fee-based physicians for extended periods of time.* When a large number of personnel report daily for sick calls at stations in the United States, the services of a fee-basis physician may be required for an extended period of time. If so, the proper MEDCEN or MEDDAC commander will be advised. The commander will decide whether to authorize employment of a physician as a civil service employee, or to request authority to employ a contract surgeon.

(2) *Use of "production-line" methods.* The average daily number of examinations may be so large that the "production-line" method of conducting these services is required, or is more economical. Despite individual rates shown in DA Cir 40-FY-330, table 4, fee-basis physicians will not be given credit on pay vouchers for each person seen. Instead, the total number of persons examined during a given day will be divided by the total number of physicians performing the examinations; military physicians and fee-basis physicians will be included. This way, each physician will be credited with a proportionate share of the examinations.

(3) *Fee-basis physicians in group or similar practices.* Services may be obtained from physicians that are members of a corporation, partnership, association, group practice, and so on. If so, the highest daily rate to be paid to such a group will be determined by dividing the number of full-time physicians performing the services into the total number of services they perform each day. The per-physician, per-day limit remains (see *a*(1) *c*) above). However, it does not include additional fees paid for consultations (DA Cir 40-FY-330, table 4, item 7m), x rays without interpretation, developing x-ray film, or serological tests for syphilis. Every effort should be made, however, to obtain a reduction in the highest rate prescribed for these added services in keeping with the volume of work.

(4) *Other circumstances.* The approving authority for pay of physicians is designated in AR 40-3. This authority will allow pay for fee-basis physicians at rates considered reasonable for the following:

(a) Services at stations, under circumstances other than those described above.

(b) Special or surgical services at stations.

(c) Services for which a rate has not been prescribed.

2-15. Nonstation-furnished health services

The approving authority designated in AR 40-3 will allow pay for services furnished off post by civilian health care providers. Rates of pay will be those considered reasonable for the following:

a. Ordinary medical care.

b. Special or surgical services.

c. Civilian hospital service.

d. Dental care.

e. Special nursing.

f. Medicine.

g. Ambulance service.

h. Sundry items of civilian medical services.

2-16. Consultant services

The highest pay allowed per day for a civilian consultant employed under AR 40-1 in the United States or in overseas commands is Rate CCS-1A (civilian consultant services-1A). (See DA Cir 40-FY-330.)

2-17. Blood and blood components

a. Blood donors. Paying routine blood donors is against the national and DOD blood policy. In an emergency or under unusual circumstances (as for research or for obtaining rare bloods) the pay authorized for a blood donor is the current local rate. In no case, however, will the amount paid any donor for a single donation of blood exceed Rate BDF-1A (blood donor fee-1A). (See DA Cir 40-FY-330.)

b. Civilian blood banks. Payment for blood components purchased from civilian blood banks, whether or not they are licensed by the Food and Drug Administration (FDA), is prescribed in AR 40-2. These blood banks may be profit or nonprofit organizations. However, if they are not licensed by the FDA, they must meet the equivalent standards. The service charge (Rate BDF-1B, DA Cir 40-FY-330) paid must not exceed the current local rate charged civilian hospitals in the area.

2-18. Spectacles

Rate codes for the highest amounts of pay for replacing spectacles, as prescribed in 40-63, will not exceed the following:

a. One lens: single vision spectacles, SVS-1L; bifocal, BVS-1L.

b. Two lenses: single vision, SVS-2L; bifocal, BVS-2L.

c. Frames (complete): CF.

2-19. Medical examinations and other professional procedures from civilian sources provided in station-furnished facilities

a. USAR and ARNG examinations. Rate codes listed in *b* below do not apply for use by USAR and ARNG in determining amounts to be paid for physical examinations of assigned personnel by civilian providers in civilian facilities. Determinations of the highest payable amounts for such services will be made as indicated in paragraph 2-15 above.

b. Highest allowable payments in station-furnished facilities. DA Cir 40-FY-330, table 4 establishes the highest allowable rates for medical examinations and the following professional procedures:

(1) Medical examination (including urinalysis, but excluding serology and chest x-ray).

(2) Physical inspection.

(3) X ray or stereo of the chest without interpretation, as follows:

(a) 14- by 17-inch film.

(b) Photoroentgen film.

(4) X ray of other parts of the body without interpretation(per view regardless of the size of the film).

(5) Interpretation of an x ray or stereo of the chest, as follows:

(a) 14- by 17-inch film.

(b) Photoroentgen film.

(6) Interpretation of an x ray of other parts of the body (for one or more views).

(7) Developing x-ray film regardless of size (except roll film) as follows:

- (a) Each.
- (b) Roll film, 70-millimeter, each.
- (8) Electrocardiogram with interpretation.
- (9) Electroencephalogram with interpretation.
- (10) Serological test for syphilis (no additional payment authorized for withdrawal of blood).
- (11) Ophthalmological procedures, as follows:
 - (a) Cycloplegic refraction.
 - (b) Manifest refraction.
 - (c) Schiottz tonometry.
- (12) Optometric visual examination (manifest refraction).
- (13) Consultations, at rates considered reasonable by the approving authority designated in AR 40-3. This includes consultations for neuropsychiatric, intellectual, and extensive psychodiagnostic evaluations, including projective testing.
- (14) Immunization (for each dose of immunizing agent).
- (15) Audiometer test, as follows:
 - (a) Single or first examination.
 - (b) Second to 10th examination, each.
 - (c) Eleventh examination and any examinations in excess of 11, each.
- (16) Profiling, a record.
- (17) Medical examination for flying.

(18) Services of the chief or acting chief, medical examining section. A fee-basis physician may be designated chief or acting chief of the medical examining section, Military Enlistment Processing Station (MEPS). If so, the physician may be paid up to Rate SF-FBP-1F a day. However, besides performing supervisory and profiling duties, the physician must personally perform at least 15 medical examinations on days when the total number of examinations to be performed at the MEPS is less than 125. On days when the total number of examinations to be performed at the MEPS is 125 or more, the physician is not required to personally perform medical examinations, but the physician still must perform supervisory and profiling duties.

Chapter 3

Medical Expense and Performance Reporting System (RCS MED-304(R5) and RCS DD-HA(Q)1704)

Section I

General

3-1. Data reported

The Army's Patient Care Expense Report (RCS MED-304(R5)) (secs II through V below) describes in detail the costs of patient care by type of expense. The DOD Medical Expenses and Performance Report (MEPR) (RCS DD-HA(Q)1704) (sec VI below) provides costs of patient care but in less detail and in a prescribed DOD standardized format. It also provides manpower information (FTE) for established work centers, by personnel categories.

3-2. Use of data

The RCS (Requirement Control Symbol) MED-304(R5) and RCS DD-HA(Q)1704 will be used by management for the following:

- a. Studies on the cost of patient care to be used, among other things, to determine the relative economy of operations, as follows:
 - (1) Among Army MTFs.
 - (2) Between Army facilities and other Federal facilities.
 - (3) Between Army facilities and civilian facilities.
- b. Establishing reciprocal rates for patient care provided beneficiaries of other Federal agencies and rates for patients who are not beneficiaries of a Federal agency.
- c. Management uses by MTF comptrollers and work center managers; for example, regular cost or staffing and workload analyses,

development and use of work center and MTF cost and performance standards, contracted care cost comparisons, local resourcing, and so forth.

d. Decisionmaking at the reporting facility, intermediate headquarters, Office of The Surgeon General (OTSG), and Office of the Assistant Secretary of Defense (Health Affairs) (OASD(HA)).

e. Measurement of productivity, determination of management effectiveness, identity of areas requiring emphasis, and helping test program resource estimating equations.

f. Development of staff forecasting tools and techniques for planning, programming, and budgeting requirements or allocating resources.

g. Other uses are identified in DOD 6010.13-M, for MEPRS generated data.

Section II

Patient Care Expenses Report

3-3. Preparation instructions

a. *DA Form 3652 (Patient Care Expenses) (RCS MED-304(R5))*. This report provides unit costs for inpatient, outpatient, and dental care. The dental activity (DENTAC) is a separate entity with its own program element (847715). The DENTAC also is included in the MTF report to reflect a pro rata share of mission expenses incurred by that MTF. Sample patient care expenses reports (figs 3-1 and 3-2) reflect program elements 847711, 847715, 847792, 848611, and 848612. MEDCENs will include data financed from program elements 847711, 847715, 848611, and 848612. Station hospitals and medical clinics will include data financed from program elements 847715, 847792, 848611, and 848612. (See AR 37-100-FY for descriptions of these program elements.)

b. *Reporting requirements*. The RCS MED-304(R5) will be prepared and submitted quarterly as follows:

(1) Submit abbreviated reports for the first, second, and third quarters. Complete lines as shown in the sample report in figure 3-1. (Sec III contains instructions for preparing abbreviated reports.)

(2) Submit a full report for the fourth quarter. Complete lines as shown in the sample fourth-quarter report in figure 3-2. (Secs IV and V contain instructions for preparing fourth-quarter reports.)

c. *Categories of costs*. In fourth-quarter reports, all costs relating to reporting facilities will be accounted for. These costs are grouped into the following five major categories:

(1) *Category (1)*. Total costs.

(2) *Category (2)*. Costs related to inpatient care.

(3) *Category (3)*. Costs related to outpatient care.

(4) *Category (4)*. Costs related to dental care.

(5) *Category (5)*. Costs not directly related to patient care. These are costs associated with MTFs because these facilities are a part of a military organization. Costs for training and staff and guest rations are examples of category (5) costs.

d. *Sources of data*. Most of the necessary cost data is provided through the prescribed accounting system (AR 37-108). However, a few special analyses are needed. The special analyses are usually limited to sample studies and formulas for prorations.

e. *Deviations*. Any deviations from this regulation must be approved by HQDA (DASG-RMP). Because of special events, instructions in this regulation may result in misleading or inaccurate unit costs. In this situation, commanders may request authority to deviate from instructions in this regulation from HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258.

f. *Reporting costs for patient care*. Procedures for reporting costs for patient care require that costs for MTFs be reported regardless of which operating agency provided the funds. Base operation (BASOPS) costs for MTFs will be included in the fourth-quarter report, even though such support services may be furnished without reimbursement by host installations. Installation commanders will honor requests from tenant health care activities for the cost data essential to prepare this and other medical expense reports.

g. *Sample worksheets*. Figures 3-3 through 3-6 (DA Forms

5656-R through 5659-R) (see para 3-8 below for forms information) are sample worksheets showing computation and apportionment of costs. Reference is made to these worksheets throughout the instructions to clarify procedures and produce uniform reports. Reporting activities may be required to submit copies of their worksheets with the fourth-quarter reports.

h. Report heading. The heading of the report will be completed as follows:

(1) *Reporting agency code.* Enter the appropriate three-digit code shown in table 3-1. Reporting agencies in paragraph 1-4 that are not listed in table 3-1 will request a code from HQDA(DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258.

Table 3-1
Reporting agencies and codes

Reporting agency	Code
Brooke Army Medical Center	101
Eisenhower Army Medical Center	102
Fitzsimons Army Medical Center	103
Letterman Army Medical Center	104
Madigan Army Medical Center	105
Tripler Army Medical Center	106
Walter Reed Army Medical Center	107
William Beaumont Army Medical Center	108
MEDDAC, Panama	210
MEDDAC, Ft Belvoir	211
MEDDAC, Ft Benning	212
MEDDAC, Ft Bragg	213
MEDDAC, Ft Campbell	214
MEDDAC, Ft Carson	215
MEDDAC, Ft Dix	216
MEDDAC, Ft Hood	217
MEDDAC, Ft Jackson	218
MEDDAC, Ft Knox	219
MEDDAC, Ft Leonard Wood	220
MEDDAC, Ft Ord	221
MEDDAC, Ft Polk	222
MEDDAC, Ft Riley	223
MEDDAC, Ft Sill	224
MEDDAC, Alaska	332
MEDDAC, Ft Devens	334
MEDDAC, Ft Eustis	335
MEDDAC, Ft Huachuca	336
MEDDAC, Ft Leavenworth	338
MEDDAC, Ft Lee	339
MEDDAC, Ft McClellan	340
MEDDAC, Ft Meade	342
MEDDAC, Ft Monmouth	343
MEDDAC, Redstone Arsenal	344
MEDDAC, Ft Rucker	345
MEDDAC, Ft Stewart	225
MEDDAC, USMA	347
MEDDAC, Ft. Drum	460
Hawley ACH, Ft Benjamin Harrison	461
MEDDAC, Ft Irwin	462
MEDDAC, Augsburg	501
MEDDAC, Bad Cannstatt	502
MEDDAC, Berlin	503
MEDDAC, Bremerhaven	504
MEDDAC, Frankfurt	505
MEDDAC, Heidelberg	506
MEDDAC, Landstuhl	507
MEDDAC, Nuernberg	508
MEDDAC, Wursburg	509
MEDDAC, SHAPE	510
MEDDAC, Vicenza	511
MEDDAC, USARJ	600

Table 3-1
Reporting agencies and codes—Continued

Reporting agency	Code
MEDDAC, Korea	700

(2) *Period ending.* Enter the three-digit code to show the quarter in the first digit and the FY in the last two digits. (For example, the second quarter FY 1987 is shown as 287.)

i. Adjustments, corrections, and agreement of data. Data will be cumulative from the beginning of the FY through the end of the report period. Amounts entered will be rounded to the nearest thousand, except for those in column j (unit cost). Unit costs will be shown in dollars and cents. Minus figures will be shown in parentheses. Financial data for category (1) must be obtained from finance and accounting records. Category (1), line 30 must agree with the expense data reported for program elements 847711, 847715, 847792, 848611, and 848612 in part II, sections I and II of RCS CSCFA-218 (Status of Approved Operating Budget). Exceptions are differences due to "round off" and labor borrowed from or loaned to other units. The cost of labor borrowed from or loaned to other units will be added as a note at the end of the report. (This procedure is explained in para 3-9.) No other adjustments or corrections of data are authorized.

3-4. Submission of reports

Patient Care Expenses Reports will be prepared and submitted quarterly.

a. Reporting activities will submit reports to the appropriate major Army command (MACOM) or Army medical command (MEDCOM).

b. Commanders of the 7th Medical Command, Europe; the 18th Medical Command, Korea; and the U.S. Army MEDDAC, Japan will forward the original copy of each report (for each reporting facility) to Headquarters, U.S. Army Health Services Command, Fort Sam Houston, TX 78234-6000. Reports for the immediate preceding fiscal quarter must be received at HQ, USAHSC(HSRM-MR) not later than the 15th calendar day (or next workday if the 15th falls on a weekend or holiday) of February, May, August, and November. (For example, the report for the quarter ending 31 December must arrive at HQ, USAHSC(HSRM-MR) not later than 15 February.)

c. The HSC MEDCEN and MEDDAC Patient Care Expense Reports will be prepared by HQ, HSC, by using their Medical Summary Reports (RCS MED-302), HSC Monthly Performance Factors Reports(HSCO-70), Dental Procedures and Services Reports (RCS MED-376), and their Status of Approved Operating Budget Reports (RCS: CSCFA-218). The MEDCEN and MEDDACs will be required to furnish adjustment data for the fourth-quarter report.

d. HQ, HSC will prepare a consolidated worldwide mechanized report and forward 7 copies of the report to HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258. HQ, HSC will also provide 6 copies to 18th MEDCOM, 3 copies to USAMEDDAC, Japan, and 25 copies to 7th MEDCOM. Reports must arrive at HQDA(DASG-RMP) not later than the last day of March, June, September, and December for the immediate preceding fiscal quarter.

Section III

Abbreviated Patient Care Expense Reports

3-5. Reporting Instructions

a. Abbreviated reports (see fig 3-1) will be completed for the first, second, and third quarters of the fiscal year, according to instructions in paragraph 3-6.

b. Each function has been assigned a line number. The line number will always be used for that function regardless of where the function appears on the report form. (For example, an MTF that does not have an inpatient care function (line) will always use the

number 2 for ambulatory care, the number 3 for pharmacy, the number 12 for command and administration, and so forth.)

3-6. Detailed instructions

a. *Columns a and b.* Enter the proper line numbers, functions, and categories as shown at figure 3-1.

b. *Column c.* Enter the cumulative volume of performance factors for the fiscal year-to-date for each function according to appendix B.

c. *Columns d through i, line 1 through 27.*

(1) Enter the cumulative expenses incurred for the fiscal year-to-date in thousands of dollars for each function.

(a) *Column d, military.* Element of resource A400.

(b) *Column e, civilian.* Element of resource 1100, 1200, 1300, 1400, 1500, 1600, 1700, 1800, 1900, and 2800.

(c) *Column f, contractual.* Element of resource 2500.

(d) *Column g, supplies.* Element of resource 2600.

(e) *Column h, other.* All other elements of resource 2100, 2200, 2300, 2400, 2700, 3100, 3200, 3300, 4100, 4200, 4300, and 4400.

(f) *Column i, total.* Enter sum of columns d through h.

(g) *Column j, unit cost.* Enter the amount in dollars and cents (obtained by dividing column i by column c) for lines 1 through 12, 14 through 20, and 24 through 26. The amount in column i should be multiplied by 1,000 before figuring the above. No entry will be made for lines 13, 21, 22, 23, and 27.

(2) Line 28. Enter the sum of lines 1 through 27.

(3) Line 35.

(a) *Column c, category (1).* Enter the authorized subsistence allowance. (See para B-5.)

(b) *Column c, categories (2), (3), and (4).* Enter the number of patient, staff, and guest rations, in that order. (See para B-5.)

d. *Line 23, medical automation support.* Enter the sum of Army Management Structure Codes (AMSCOs) 848611.2 and 848612.2.

e. *Line 27, dental automation support.* Enter the sum of AMSCOs 848611.3 and 848612.3

Section IV

Full Patient Care Expense Reports

3-7. Reporting instructions

Reports for the fourth quarter (see fig 3-2) will reflect data for category (1) of line 1 through 27 and for categories (1) through (4) of line 35 (see para 3-4). Distribute fourth-quarter data for category (1) to the other categories of each line as shown in paragraphs 3-8 through 3-10. Expenses incurred by others (such as a host installation) in support of the MEDCEN or MEDDAC and DENTAC and adjustments will be shown on lines 29 through 34.

3-8. Formulas

Expenses shown for category (1) of lines 1 through 27 will be distributed according to the four basic formulas shown below.

a. *Medical care composite unit (MCCU).* Prepare a worksheet (DA Form 5656-R (Medical Care Composite Unit (MCCU) Worksheet)) (see fig 3-3). ***(DA Form 5656-R is located at the back of this regulation. It may be locally reproduced on 8½- by 11-inch paper.)*** DA Form 5656-R is used to determine—

(1) The number of MCCUs applicable to inpatients, outpatients, and others.

(2) The percent of the total that each number represents.

b. *Workload.* Prepare a worksheet (DA Form 5657-R (Workload Worksheet)) (see fig 3-4). ***(DA Form 5657-R is located at the back of this regulation. It may be locally reproduced on 8½- by 11-inch paper.)*** DA Form 5657-R is used to determine the workload and percent of the total of each function applicable to each category.

c. *Personnel strength.* Prepare a worksheet (DA Form 5658-R (Personnel Strength Worksheet)) (see fig 3-5). ***(DA Form 5658-R is located at the back of this regulation. It may be locally reproduced on 8½- by 11-inch paper.)*** DA Form 5658-R is used to determine the number of personnel assigned or attached to the functional categories and the percent of the total each category represents. Not

all persons of the MTF are included. Excluded are command and administrative support and personnel support service personnel. DA Form 5658-R will use full-time equivalents (FTEs) as reported in the MEPR.

(1) *Item 1.* Include in the "Total" column all military and civilian duty personnel assigned or attached to AMSCO 846761.00000. This number also will be placed in the "Other" column.

(2) *Items 2 through 22.* Include in the "Total" column all military and civilian duty personnel assigned or attached to the AMSCOs applicable to the functions shown on the sample DA Form 5658-R (fig 3-5). For each item, distribute the total personnel as follows:

(a) *Item 2, 9, and 13.* Place all personnel in the "Inpatient" column.

(b) *Item 14.* Place all personnel in the "Outpatient" column.

(c) *Items 3 through 7, 10 through 12, and 15 through 19.* Distribute personnel to the categories according to the proper percentages from the DA Form 5657-R (fig 3-4).

(d) *Item 8.* Distribute personnel to the "Inpatient," "Outpatient," and "Other" columns according to the percentages from DA Form 5656-R (fig 3-3).

(e) *Item 20.* Distribute personnel to the categories according to percentages from item 21 of DA Form 5659-R (fig 3-6).

(f) *Item 21.* Place all personnel in the "Dental" column.

(g) *Item 22.* Place all personnel in the "Other" column.

(3) *Item 23.* Include in the "Total" column military and civilian personnel assigned or attached to tenant and attached units. This total should also be placed in the "Other" column.

(4) *Item 24.* Include in the "Total" column all students assigned or attached that are not counted in item 23 above. This total also should be placed in the "Other" column.

d. *Square footage.* Prepare a worksheet (DA Form 5659-R (Square Footage Worksheet)) (see fig 3-6). ***(DA Form 5659-R is located at the back of this regulation. It may be locally reproduced on 8½- by 11-inch paper.)*** DA Form 5659-R is used to determine the distribution of square footage among the functional categories. Prorate square footage into inpatient, outpatient, dental, and other categories using the same criteria as used for the MEPR. All non-patient areas must be classed as "other" category. Use percentages from the DA Form 5657-R (fig 3-4) to make distribution to inpatient, outpatient, dental, and other categories for all items except 1, 7, 8, 14, 15, and 21 through 26. Item 1, 8, and 14 are inpatient only. Item 15 is outpatient only. Item 22 is dental only. Items 23 through 25 are "other" only. Item 7 will use percentages from the DA Form 5656-R (fig 3-3). Figure item 21 by first computing totals and percentages (excluding the square footage occupied by other support services (MEPR) Code ECA)); then using these percentages to distribute Other Support Services total square footage to the proper categories. Off-post clinic and other MEDCEN, MEDDAC, and DENTAC buildings should be included.

3-9. Distributing mission expenses

Mission expenses entered for category (1) of each function on the RCS MED-304(R5) will be distributed to categories (2) through (5). The proper distribution for each function is shown in table 3-2. ***(Table 3-2 is located after the last appendix.)*** The total of the amounts distributed for each function must agree with category (1) for that particular function. All personnel expenses must agree with category (1) for that particular function. All personnel expenses must be reported, including borrowed labor. On the other hand, loaned labor should be deducted. Adjustments for borrowed labor internal to program elements 847711, 847715, 847792, 848611, and 848612 are explained in paragraph 3-13. Other borrowed or loaned labor will be shown as an expense in the proper function (line). For example, table of organization and equipment (TOE) unit personnel working in a hospital clinic should be entered in the proper line of the report. Also, the cost of the personnel assigned to positions within program elements 847711, 847715, 847792, 848611, and 848612, but detailed to work for a TOE unit, should be deducted from the cost of the functions. A table showing costs of loaned or

borrowed labor, by functions, will be attached to each copy of the report.

a. *Unit costs.* Unit costs will be shown in column j of each category of each line. Calculate unit costs by multiplying the amount shown in column i by 1,000 and then dividing that amount by performance factors in column c for the proper category. Unit costs will be rounded to two decimal places.

b. *Line 28.* Enter the sum of lines 1 through 27.

c. *Line 29.* Enter the costs shown below.

(1) MEDCENs and MEDDACs that are tenants will enter the total nonreimbursable base operations expenses for support of the medical activity in column f for category (1). These expenses are computed according to paragraph 3-10. They should be distributed to categories (2) through (5) according to table 3-3. (**Table 3-3 is located after the last appendix.**)

(2) MEDCENs that accrue expenses for Base Operations—Health Care (AMSCOs 847790, 847794, and 847796) will distribute those expenses to categories (2) through (5) according to table 3-3. The total of amounts distributed must agree with category (1).

d. *Line 30, category (1), column h.* Show the depreciation used in MEPR account EA for inpatient (EEA), outpatient (EAB), dental (EAC), and other (EAD) functions. Each MTF will use the percentages shown below to distribute annual depreciation expenses (other than dental) provided by the U.S. Army Medical Materiel Agency (USAMMA).

Table 3-4
Annual depreciation percentages

Average daily beds occupied	Distribution percentage inpatient/outpatient
Greater than 250	60/40
Between 50 and 250	50/50
Less than 50	40/60
Clinics	-/100

e. *Line 31.* Show adjustments as explained in section V below.

f. *Line 32.* Enter the sum of lines 28 through 31.

g. *Line 33.* Complete according to paragraph 3-12.

h. *Line 34.* Enter the figure derived by subtracting the amount shown in column i of category (2), line 33 from the amount shown in column i of category (2), line 32.

i. *Line 35.* Complete according to appendix B and instructions in paragraph 3-6c(3).

3-10. Distributing base operations support funded by other than medical activities

The total cost of operating an MTF must include the expense of nonreimbursed support furnished from other than P8M appropriations. Base operations expenses obtained for the MEPR will also be used for the RCS MED-304(R5) report. Table 3-3 summarizes these expenses. Prorate base operations expenses into inpatient, outpatient, dental, and other categories using the same proration factors used for MEPR. Estimated nonreimbursed base operations support expenses will be prorated using table 3-3 formulas. Enter these expenses on line 29, columns f and i. Use only expenses for base operations accounts shown.

Section V

Adjustments: Patient Care Expense Reports

3-11. Reasons for various standard and other adjustments

a. Adjustments must be made in reporting functional costs for the fourth quarter for the following reasons:

(1) To correct certain inequities.

(2) To reflect accurate work unit costs for patient care.

(3) To portray the total cost of health care delivery services to the Government.

b. Standard adjustments (lines 31 and 33) that must be made to the RCS MED-304(R5) report are discussed below. If more adjustments are made, attach an explanation to the report.

3-12. Adjustment for training

a. Costs of residents and fellows are recorded as expenses for program elements 847711.00000, 847715.00000, and 847792.00000. Since only a part of residents' and fellows' efforts are devoted to direct patient care, all of first-year residents' and fellows' salaries (and one-half of other residents' and fellows' salaries) must be subtracted from the proper categories in column d of line 31. MEPR clinician surveys can be used to compute these costs.

b. Use MEPR clinician surveys to determine what part of the entries in column d of line 28 stand for the instructors' time spent in training others. These amounts will be minus entries for categories (2) through (4) of line 31 and a plus entry for category (5), line 31.

3-13. Adjustments for internally borrowed labor

In some instances, proration of salary costs into inpatient, outpatient, dental, and other categories by means of standard formulas and percentages may not take into account internally borrowed and loaned personnel. In such cases, the prorated salary costs for the affected function (lines 1 through 27) must be adjusted for the effect of internally borrowed labor. (For example, clinician surveys will be used to determine the amount in category (2) of line 1 that stands for the time that a person actually worked part time in a clinic. This amount will be a minus figure for category (2) of line 31 and a plus figure for category (3), of line 31.)

3-14. Adjustments for Army-civilian hospital comparisons

Like the MEPR, the Army patient care expense reporting system is designed to develop a total DOD cost per patient day in Army health care facilities. The Army cost per patient day (or other performance factor) includes all hospital and physician services, but not MCA costs. The cost per patient day in civilian community hospitals is for hospital services only and does not include physicians' fees. Total Army inpatient expenses in the fourth-quarter report are shown in column i of category (2), of line 32.

a. To adjust the Army cost per patient day for comparability to costs in civilian community hospitals, the total clinician salary expense as reported in the Fourth Quarter Cumulative MEPR must be subtracted from Army inpatient expenses.

b. Round this amount to the nearest thousand dollars and enter it on line 33, category (2), column i as a minus number (see fig 3-2).

c. Subtract the amount in column i, category (2), line 33 from the amount in column i, category (2), line 32 and enter it on line 34, category (2), column i.

d. Compute category (2) unit costs on lines 33 and 34 by multiplying column i total dollars by 1,000 and then dividing by the category (2) performance factor.

Note. The category (2) performance factor (inpatient days) in column c is the same for all lines containing category (2) costs.

Section VI

Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities

3-15. DOD Expenses and Performance Report

MEPR (RCS DD-HA(Q)1704) information will be compiled according to the Army's UCA Procedures and UCA Expense Assignment System (EAS). The MTFs and DTFs will prepare monthly manpower availability reports (MAR) for each work center, except where the Uniform Chart of Accounts Personnel System (UCAPERS) is installed to capture MEPR data. Where UCAPERS does not exist, hours worked must be recorded by supervisors of work centers identified in the table of distribution and allowances (TDA) and DOD Manual 6010.13-M. Facilities under UCAPERS will have this data captured as a function of UCAPERS. Facilities

will prepare, on an as-required basis, clinician survey reports (CSRs) for all assigned and contracted clinicians in the MTF. Monthly hours reported on the MAR will be automatically distributed according to the CSRs.

a. The fixed MTFs and DTFs listed in table 3-1 will prepare and issue the reports. Excluded are the Supreme Headquarters Allied Powers Europe (SHAPE) and Berlin MEDDACs. However, these two facilities will report manpower data as required by HQDA(DASG-HCM) technical guidance.

b. Workload, expense, and manpower statistics of MTFs and DTFs that are subordinate entities to a reporting facility will be included in the parent facility's workload, expense, and manpower.

c. A computer-produced hard copy facsimile of Parts I and II of the MEPR will be prepared and submitted quarterly.

(1) Submit a MEPR of quarter-unique data for the first fiscal quarter.

(2) Submit separate quarterly-unique and cumulative (fiscal year-to-date) MEPRS data for the second, third, and fourth fiscal quarters.

(3) Submit a corrected MEPR when changes occur to the data reported for the prior-period. Submit update or corrected reports in the same manner as for regular quarterly MEPRS reports. (See para 3-16 below.)

3-16. Report submission

Both a hard copy report and the magnetic tapes generated by the MEPRS Expense Assignment System (currently Version II (EAS II)) will be submitted according to the DOD Directive 6010.13 and DOD Manual 6010.13-M. Where UCAPERS does not exist, MAR and CSR data will be used to input data for Part II of the MEPR to comply with established MEPR reporting dates.

a. *Submission of MEPR.* MEDCEN and MEDDAC commanders will submit their MEPR to the appropriate major Army medical commander.

b. *Submission of hard copy MEPR.* Major Army medical commanders will forward the hard copy original and one copy of each MEPR for each reporting facility to HQDA (DASG-RMP), 5109 Leesburg Pike, Falls Church, VA 22041-3258, using DA Form 200 (ADP Data Transmittal Record)(AR 18-7). The DA Form 200 will identify individual reporting facilities. It will specify the type of MEPR data forwarded (such as cumulative year-to-date, quarter-unique, or corrected report for a specified reporting period). Reports must arrive at HQDA(DASG-RMP) by the last day of February, May, August, and November for the immediate preceding fiscal quarter. (For example, the MEPR for the quarter ending 31 December must arrive at HQDA(DASG-RMP) not later than 28 February.) Commanders will take all necessary steps to ensure consistent accuracy and timeliness in their MEPRS reporting. Upon receipt, HQDA (DASG-RMP) must immediately provide one hard copy of these reports to OASD(HA).

c. *Submission of electromagnetic MEPRS tapes.*

(1) OCONUS major Army medical commanders will forward the required magnetic tapes (see para 3-16 above) for the period concerned to the assigned responsible agency (ARA), the Health Care Systems Support Activity (HCSSA), Fort Sam Houston, TX 78234-6000 using SF 277 (Computer Magnetic Tape File Properties) (AR 18-7). SF 277 will be annotated to identify individual reporting facilities and to specify the type of MEPR data on the tape. Tapes must arrive at HCSSA not later than the 45th calendar day (or next workday if the 45th calendar day falls on a weekend or holiday) following the end of the reported quarter.

(2) HCSSA will forward one copy of a consolidated TMEP and PCOM tapes of Army MEPR data to HQDA (DASG-RMP) using SF 277. Tapes must arrive at HQDA (DASG-RMP) not later than the first day of March, June, September, and December for the immediate preceding fiscal quarter. Concurrently, HCSSA will forward one copy of the same tapes to the Defense Medical Systems Support Center or its designated contractor, in the appropriate format. HCSSA will provide an information copy of the applicable SF 277 to HQDA(DASG-RMP). At the same time, HCSSA will also

forward one copy of the TMEP and PCOM tapes to the data processing center at Fort Detrick, Maryland, for use in the Health Care Management Engineering Data Base System with a copy of the transmittal form (SF 277) to be furnished HQDA (DASG-HCM).

3-17. Issue Identification and Resolution System

The Issue Identification and Resolution System will be applied according to the DOD Manual 6010.13-M and implementing DA documents. HQDA (DASG-RMP), MACOMs, and reporting facilities will maintain a formal record of issues.

a. "Issues" are classified into one of the three categories shown below. (See DOD Manual 6010.13-M.)

(1) *Changes.* These issues recommend and may, or may not, approve changes to the MEPRS based on operating experience at MTFs.

(2) *Interpretations.* These issues request and provide interpretations of MEPRS requirements and applications as set forth in DOD 6010.13 and DOD 6010.13-M and in implementing DA guidance.

(3) *Administrative or other.* These issues request and provide nonsystem guidance on the operation and administration of MEPRS.

b. All issues will be resolved at the lowest possible command level. Determinations of issue resolution authority will be based on careful considerations of an issue's—

(1) Applicability to other medical facilities, commands, and services.

(2) Effect on uniform interpretation and application of MEPRS methods and procedures.

c. The issues described below will be forwarded to HQDA(DASG-RMP) for final resolution or action.

(1) Issues requiring or recommending changes to MEPRS.

(2) Issues applicable to more than one military service.

(3) Issues having Army-wide implications.

(4) Issues concerning MEPRS automatic data processing (ADP) systems and equipment.

d. When issues (c above) are submitted to HQDA (DASG-RMP), they will be formatted as prescribed in DOD Manual 6010.13-M. Further, the submitting command will attach a copy of the page(s) in DOD Manual 6010.13-M that contains the current wording of procedures or code definitions to be changed. Nonrelated information appearing on the same page(s) will be lined out. The page(s) will be labeled as "current version." The submitter will also provide a retyped (in final form) copy of the page(s) in DOD Manual 6010.13-M concerned to reflect the proposed wording for the procedures or code definitions to be changed or added. All issues forwarded will be accompanied by the names, ranks, office symbols, and telephone numbers of coordinating officials in the submitting command. All statements of concurrence, nonconcurrence, and considerations of nonconcurrence will accompany the issue along with the sponsoring command's recommendation. This background information is crucial when the tri-service phase of the resolution process begins.

e. Information copies of all issues resolved at the facility and MACOM level will be forwarded as soon as possible to HQDA(DASG-RMP).

Chapter 4 Preparation of DD Form 7 and DD Form 7A for Centralized Billing

4-1. Overview

This chapter prescribes the instructions for preparing DD Form 7 (Report of Treatment furnished Pay Patients; Hospitalization Furnished (Part A)) and DD Form 7A (Report of Treatment Furnished Pay Patients; Outpatient Treatment Furnished (Part B)) and other documentation for medical care furnished by Army MTFs to beneficiaries of other Federal departments and agencies, and to other categories of patients as stated in AR 40-3. The forms are required in order to obtain reimbursement for medical care furnished in accordance with law, regulation, or agreements. The documents are

exempt from requirement control under paragraph 5-2b(8), AR 335-15.

4-2. Preparation and submission of forms

a. General.

(1) DD Form 7 and DD Form 7A will be prepared and submitted for all patient categories specified as reportable to Health Services Command (HSC) in AR 40-3, appendix B, except beneficiaries of the Office of Workers' Compensation Program (OWCP). Reporting requirements for beneficiaries of OWCP are detailed in paragraph 4-3b.

(2) Forms for the IMET Program or FMS trainees and for other categories of patients who are provided care on presentation of invitational travel orders or written authorizations will be supported by copies of the applicable documents when these categories of patients are initially reported to HSC.

(3) When more than one category of patient has been authorized treatment as a beneficiary of a department or agency, each category will be entered on a separate DD Form 7 or DD Form 7A. Separate forms will also be prepared for each of the following:

- (a) Federal department.
- (b) Agency.
- (c) Foreign government or country.
- (d) Geographic field station or office of the Veterans' Administration (VA) authorizing care and/or having jurisdiction in the case.
- (e) Individual beneficiary of the Social Security Health Insurance Program for the Aged medical care (MEDICARE).

b. *Frequency, routing and due date.* The forms will be prepared for the calendar month and dispatched to U.S. Army Health Services Command, ATTN:HSRM-AO, Fort Sam Houston, TX 78234-6000, in triplicate, not later than 12 calendar days after the end of the report period.

c. *DD Form 7.* Patients included in the patient census as prescribed in AR 40-400 at any time during the calendar month covered by the report will be included on a DD Form 7, although some of the patients reported may remain on the census at the end of the month. A DD Form 7 will be completed to show the information in (1) through (14) below. The instructions numbered below correspond with the numbered spaces on the form. Type or stamp the disbursing symbol number of the finance and accounting office servicing the reporting facility in the upper right corner of the form.

(1) *Item 1, installation providing hospitalization.* Name and address of the MTF providing medical care.

(2) *Item 2.* Month and year of service covered by the report.

(3) *Item 3, category of patients being reported.* Category description will be identical with those stated in AR 40-3, appendix B, except in those cases where the appendix does not contain detailed information on a category of a patient. In that event, the category description will be identical with that stated in AR 40-3.

(4) *Item 4, authority for admission.* Cite the appropriate paragraph (and subpara where applicable) of AR 40-3. For beneficiaries of the VA, show the type of authorization, either written or telephonic, and the date.

(5) *Item 5.* Complete name, address, and social security number of each patient. For beneficiaries of the VA, and the "Claim Number" after the veteran's name, if available; otherwise, state "Claim Number not assigned." For MEDICARE beneficiaries, the name and address of the civilian physician referring the patient to the MTF will be shown, if applicable. For Public Health Service beneficiaries, the name and social security number of the sponsor must be shown.

(6) *Item 6.* Military grade of each patient, if applicable.

(7) *Item 7, organization of each patient.* State the name of the Federal department or agency employing the individual being reported, or other appropriate identifying data.

(8) *Item 8.* Diagnosis of each patient.

(9) *Item 9, admission date.* Enter day, month, and year the patient was admitted to the MTF.

(10) *Item 10, discharge date.* Enter the day of discharge from the MTF. For any patient absent in excess of 24 hours, enter the date of

departure and date of return. Make no entry if the patient was neither discharged nor absent in excess of 24 hours.

(11) *Item 11, total.* Enter the total number of reimbursable days for each patient during the month of the report. All days on census are counted as reimbursable days excluding absences in excess of 24 hours. The day of admission or return from absence in excess of 24 hours is included in the count; the day of discharge or departure on an absence in excess of 24 hours is excluded. For example, a patient who is admitted on 25 March departs on absent status 31 March, returns 3 April, and is remaining on the census as of the end of April. The reimbursable days for the March report are 6 and the reimbursable days for the April report are 28.

(12) *Item 12, date.* Enter the date the report is signed.

(13) *Item 13, authentication.* The signature (on original only) of the commander (or his or her authorized representative), military grade (if applicable), and organization.

(14) *Item 14, total reimbursable days.* This figure will be verified to ensure the addition is correct.

d. *DD Form 7A.* All patients who have received outpatient care during the calendar month covered by the report will be listed on DD Form 7A. For beneficiaries of the VA, when a veteran's emergency admission to an Army MTF is disapproved by the VA field station, this form will be prepared to cover the medical examination. The examination is made of the individual in order for the individual or VA to complete VA Form 10-10 (Application for Medical Benefits). VA Form 10-10 must be obtained by the individual from the VA. A DD Form 7A will be completed to show the information in (1) through (7) below. Type or stamp the disbursing symbol number of the finance and accounting office servicing the MTF in the upper right corner of all DD Forms 7A.

(1) *Items 1 through 7.* These items will be completed the same as c(1) through (7) above.

(2) *Item 8, diagnosis of each patient.* Medical or dental examination, neuro-psychiatric examination, special examination, immunizations, etc., will be indicated. (When completing items 8 or 10 for immunizations furnished, a complete immunization on 1 day that required one or more doses or injections with separate charges for each, will be reported in item 8 as the "immunization." The entry will show the number of doses and injections furnished so the correct charge will be made.)

(3) *Item 9, dates.* Enter each date that the patient was seen at the dental clinic or received other services of the MTF. When an outpatient is seen at both the dental clinic and received other services of the MTF on the same day, the date will be entered twice. If, however, an outpatient is seen more than once in a given day at the dental clinic only, or is seen more than once in a given day in medical clinics only, the date will be entered only once. If an individual is seen in the outpatient service and admitted to the hospital the same day, that date will not be entered. Examples: For an outpatient seen in the ear, nose, and throat clinic on 9, 10, and 12 April and the dental clinic on 12 April, enter 9, 10, 12, and 12; for an outpatient seen in both the gynecology clinic and dermatology clinic on the same day, 19 April, enter 19. All entries should be applicable to the same month and year as indicated in item 2; if prior month or year dates are required, the report should be subtitled and identified by prior dates.

(4) *Item 10.* Number of entries in item 9 for each patient. For the examples given in (3) above, this column would show "4" and "1."

(5) *Item 11, date.* Enter the date the report is signed.

(6) *Item 12, authentication.* The signature (on the original only) of the commander (or his or her authorized representative), military rank, if applicable, and organization.

(7) *Item 13, total.* This figure will be the total outpatient visits.

4-3. Special instructions for certain patient categories

a. *Members of the Coast Guard.* DD Form 7 and DD Form 7A will be prepared as prescribed in paragraph 4-2c and d above. (For outpatient care, Item 8 (diagnosis) can be omitted.)

b. *OWCP beneficiaries.*

(1) Care provided Army employees will not be reported.

(2) Care provided non-Army employees will be reported on DOL

Form HCFA-1500 (Health Insurance Claim Form) with a copy of the Department of Labor CA Form 16 (Authorization for Examination and/or Treatment) attached.

Chapter 5 Medical Services Accounts

Section I Personnel and Duties

5-1. Policies

The following policies apply (to the extent possible as approved by the theater commander) to all fixed MTFs and TOE facilities furnishing medical care on a reimbursable basis to eligible personnel (AR 40-3):

a. If the volume of medical care furnished on a reimbursable basis at an MTF does not warrant establishment of a medical services account (MSA), the facility commander may request an exception to the provisions of paragraphs 5-2 through 5-13 from the major commander.

b. Major commanders are authorized to grant an exception, if warranted, to MTFs under their command jurisdiction.

c. Granting an exception to paragraphs 5-2 through 5-13 provisions does not constitute a waiver of requirements to bill and collect money due nor to submit internal and external reports of medical care furnished.

d. The MSA accountability must be transferred when a medical services accountable officer (MSAO) is relieved or replaced. See paragraph 5-6 for procedures.

e. When an MSA is to be discontinued, the MSAO must make a discontinuance statement (see paragraph 5-7 for the statement).

5-2. MSAO appointment

Each fixed MTF commander will appoint an MSAO by written orders. The MSAO may be a commissioned officer, warrant officer, or civilian employee, not otherwise accountable for appropriated funds or Government property. However, responsibility for property or custodianship of nonappropriated funds will not prevent appointment.

5-3. MSAO deputy appointment

The MSAO may request the facility commander to appoint, by written order, a deputy to assist with the MSA administration. The Deputy MSAO must qualify under the MSAO criteria above. During the MSAO's absence (not to exceed 30 days), the deputy will assume the duties of the MSAO. If the MSAO's absence exceeds 30 days, the facility commander will appoint a replacement.

5-4. Assistant MSAOs

Military and civilian personnel will assist an MSAO with the MSA functions. The MSAO will designate MSA personnel as ledger clerks and cashiers. These persons will be assigned on either a full- or part-time basis.

5-5. Emergency relief of the MSAO

When the MSAO must be replaced under conditions such as death, incapacity, or for cause, the installation or activity commander will immediately appoint two disinterested officers to—

a. Count the MSA cash on hand.

b. Transfer the accountability to the newly appointed MSAO by performing the steps given in paragraph 5-6.

c. Follow procedures in paragraph 5-11 if any shortage is found. The new MSAO will assume accountability subject to an adjustment for any shortage.

5-6. Transfer of MSA accountability

When the MSAO is being relieved or replaced, the MSAO will—

a. Ensure that all transactions to the time of transfer are posted to the MSA accounts and records and are adequately documented.

b. Ensure that all cash collections on hand are deposited with the servicing finance and accounting office (FAO).

c. Verify the change fund in the presence of the relieving officer and arrange for the transfer of accountability with the servicing FAO.

d. Prepare a listing of all unused controlled forms.

e. Complete the MSA accounts and records according to month-end procedures.

f. Prepare and complete a statement (quadruplicate) transferring MSA accountability to the relieving officer. Use the format shown in figure 5-1. Retain the first copy and distribute signed statements as follows:

(1) Original to MSA files.

(2) Second copy to the relieving officer.

(3) Third copy to the facility commander.

5-7. MSAO discontinuance statement

On receiving authority to discontinue an MSA, the MSAO will—

a. Ensure that all charges accrued through the discontinuance date are computed and that DA Form 3154 (MSA Invoice and Receipt) or an automated bill is prepared, posted, and presented to, or forwarded to the patients or sponsors.

b. Ensure that all transactions occurring through the discontinuance date are shown on the MSA records and properly documented.

c. Deposit all collections on hand through the date of discontinuance.

d. Collect the change fund from the cashier and return it to the servicing FAO, who will issue a receipt to the MSAO. Retain this receipt for personal records.

e. Complete all reconciliations according to month-end procedures.

f. Transfer current account and related documents to the servicing FAO.

g. Include the original of the MSAO discontinuance statement (see fig 5-2) with records transferred to servicing FAO.

h. Retain a duplicate MSAO discontinuance statement for personal record.

i. Prepare, complete, and sign a discontinuance statement in duplicate, to be signed by the servicing finance and accounting officer and approved by the facility commander. The format shown in figure 5-2 will be used. When an automated system is being used, request disposition instructions for stored data tapes from higher headquarters.

5-8. Change fund

The MSAO will submit a written request to the installation or activity commander to establish a reasonable change fund for the MSA. On approval of the installation or activity commander, funds will be advanced to the MSAO by the servicing FAO. Since the FAO is advancing its funds in the form of a change fund, AR 37-103 takes precedence over all other regulations in the areas of change fund control and accountability. The MSAO may separate the change fund by hand receipt only as necessary to operate the MSA; that is, a portion of an existing change fund can be advanced to an individual by the use of a hand receipt. This hand receipt must be secured by the change fund holder each time a portion of the existing change fund is advanced. This hand receipt must be cleared daily by the change fund holder. This is not legal authority for the MSAO to issue a change fund from a change fund.

5-9. Mechanization

The MSAO will use the automatic data processing procedures prescribed and forms generated by AQCESS for the automated medical services accounting subsystem when the capability exists.

5-10. Audit and review

The MSA is subject to audit and review under AR 11-7, AR 36-2, and AR 36-5.

5-11. Physical loss of MSA funds

Monies accepted from patients for payment for services are considered MSA change fund until deposited in the supporting FAO or a designated banking facility. If physical loss of funds from the MSA change fund occurs, the MSA will—

- a. Immediately notify the supporting FAO.
- b. Notify the MTF commander, in writing, within 24 hours, of all known facts about the loss.
- c. Follow procedures in AR 37-103 on loss of funds.

5-12. Disposition of MSA records

Dispose of MSA records under records management procedures in AR 25-400-2.

5-13. Billing and collection for services.

a. Billing and collection for medical and dental services, including subsistence furnished in hospital dining halls, will be made at the level providing the service when collection is authorized under the collection action given in AR 40-3, appendix B, and computed at rates given in DA Cir 40-FY-330.

b. The issuing staff of the MTF will provide the MSAO with rates of charges for prosthetic appliances and other adjuncts furnished to eligible personnel on a reimbursable basis.

c. Bill fees for copying, certification, and search of records under rates prescribed in AR 37-60. Exceptions are Freedom of Information Act requests which will be billed under rates provided in AR 340-17.

d. Collect charges according to DA Cir 40-FY-330 for supplies used in connection with veterinary services.

e. In overseas areas, MTFs providing inpatient care for Department of State beneficiaries will—

- (1) Bill directly the health insurance carrier named in the authorization letter.
- (2) Collect locally, from the authorizing office, charges not reimbursed by the insurance carrier. To collect, use SF 1080(Voucher for Transfer Between Appropriations and/or Funds) supported by DD Form 7, and a authorization letter.
- (3) Not bill charges for outpatient care to insurance carriers. These charges will be billed directly to the State Department.

Section II Forms and Files

5-14. Forms

Use of the following forms are for manual systems and are explained below. In automated systems, these forms are facsimile produced by the system and are authorized for use. These forms may be modified to fit mechanized procedures if prior approval is obtained according to AR 310-1.

a. *DA Form 3153 (Medical Services Account Patient Ledger Card)*. The MSAO will use this form to record patient information, hospitalization record (including creditable absences), outpatient visits, accrued charges, other charges, invoice numbers, and collections or transfers of accounts.

b. *DA Form 3154*. The DA Form 3154 is used to bill pay patients and records receipts for payments. Control of DA Forms 3154 will be under paragraph 5-15c(4). This form is known as the "I and R."

c. *DA Form 3929 (MSA—Accounts Receivable Register and Control Ledger)*. The DA Form 3929 is used to record invoiced hospital charges and payments or transfer of such charges. Record accountability for each day's activity by type of transaction and by separate line item. Maintain accountability for each calendar month.

d. *DA Form 3155 (MSA Cash Record)*. The DA Form 3155 is used to record MSA collections that apply to accounts receivable and cash sales. Maintain accountability for each calendar month and show the daily undeposited balance.

e. *DA Form 3156 (Statement of MSA Accountable Patient Days and Reimbursements Earned)*. The MSAO will use this form to reconcile MSA accountable patient days with DA Forms 2789-R, 2789-1-R, and 2789-2-R (Medical Summary Report—Sections I,

II, and III) (RCS MED-302)(R4)), and to compute reimbursements earned for each patient category. Prepare this form at the end of each month, after all charges and credit have been posted to the MSA records.

f. *DD Form 1131 (Cash Collection Voucher)*. The DD Form 1131 is used as the accounting document when MSA cash collections are deposited with the servicing FAO.

g. *DA Form 1860-R (Statement of Charge Sales, Collections and Receivables Medical Services Account)*. The MSAO will prepare this form monthly (to include cash sales) as source data for use by the servicing FAO in reconciling the MSA accounts receivable balance and the total reported MSA cash collections.

h. *DA Form 3158 (Statement of MSA Dining Hall Cash Receipts and Meals Served)*. The DA Form 3158 is used to show dining hall accountability and collections for a 24-hour period, midnight to midnight, when cash register use is authorized.

i. *Informal worksheets*. MSAOs are authorized to use informal worksheets, as needed, to help prepare reports and reconciliation requirements. Informal record examples are—

- (1) Record of deposits by fiscal year.
- (2) Record of source codes for collections by source of reimbursement.
- (3) Record of delinquent account transfers by fiscal year.

5-15. Files

a. The active accounts receivable file will contain DA Form 3153 for inpatients, discharged pay patients with a balance due, and outpatients granted additional time to pay charges. Retain in this file paid-in-full DA Forms 3153 for patients discharged during the current month. When month-end procedures are completed, file in the inactive accounts receivable file. File DA Forms 3153 in any sequence that will help prepare DA Form 3154 and MSA reports.

b. The inactive accounts receivable file will contain paid-in-full DA Forms 3153 for patients that have been discharged. The file will also contain DA Forms 3153 for delinquent accounts transferred to the servicing FAO for collection. File DA Forms 3153 in alphabetic sequence by month, and retain by fiscal year.

c. Invoice and receipt (I and R) files include:

(1) *Unpaid I and Rs*. The MSA cashier will maintain an alphabetic invoice suspense file for unpaid I and Rs (numbers 3 and 4 copies).

(2) *Invoice issued*. The MSA ledger clerk will maintain a file of all I and Rs issued (number 2 copy) in the invoice issued file. Keep this file in numerical sequence. File spoiled or mutilated I and Rs (all copies) in the invoice issued file.

(3) *Receipted I and Rs*. The MSA ledger clerk will maintain a file for receipted I and Rs (number 3 copy) in alphabetical order, by date, in the invoice chronological file.

(4) *Control register for MSA invoices*. The MSAO will—

(a) Maintain a control register by serial number of I and Rs received, issued, and returned.

(b) Account for spoiled, voided, or mutilated invoices. Write or stamp "void" on the face of each of the set, note the serial number in the control register, and file all four copies in the invoice issued file.

Section III Inpatient Services

5-16. Accounting for inpatient services

This section gives MSA accounting procedures for medical care furnished inpatients. It also gives billing and collection procedures per paragraph 5-13. AR 40-3 gives the patient categories authorized medical care.

5-17. Accounting procedures—manual systems

a. The admission and disposition (A and D) office must—

(1) Complete the patient information data on DA Form 3153 for each patient admitted to the hospital, except enlisted military personnel. At the option of the MSAO, DA Forms 3153 may be prepared for enlisted personnel.

(2) Forward these forms with the A and D report (an informal worksheet) to the MSA.

(3) Complete the portion of DA Form 3153 that includes patient identification, date of admission, authority for admission, patient category, invoice mailing address (if required), and information to prepare DD Form 7.

b. The MSA ledger clerk will—

(1) Verify the data on DA Form 3153 with the A and D report.

(2) Refer discrepancies to the A and D office for corrective action.

(3) Post, in the Patient's Daily Hospital Record section on DA Form 3153, when reconciled, the admission month on the first line, with Control Code A (Admission) in the proper calendar date box.

(4) Post the patient category rate in the Daily Rate of Charges section, DA Form 3153. The MSAO has the option of retaining or discarding the A and D report after it has served its purpose.

c. When notified of a patient's discharge, the MSA ledger clerk will post Control Code D (Discharge) in the proper calendar date box, and prepare invoice (para 5-21).

d. From the daily A and D report, the MSA ledger clerk will post any change of an inpatient's status, except civilian emergency patients, to the Patient Daily Hospital Record section on DA Form 3153. Subparagraphs (2)(b), (c), and (d) below do not apply to nonmilitary patients. Post the form as follows:

(1) On pass (in excess of 24-hours, but less than 72 hours)—Control Code B.

(2) Other absences (not on pass) under the following circumstances:

(a) Leave authorized in writing by the facility commander—Control Code C.

(b) Absent without leave (AWOL) in excess of 72 hours—Control Code E.

(c) On orders or temporary duty (TDY) or permanent change of station (PCS) due to administrative action, retirement, or separation from the service for reasons of disability—Control Code K.

(d) Military inpatient in a subsisting elsewhere status—Control Code S.

(e) Inpatient in a "cooperative care out" status—Control Code K.

(f) Inpatient in a "supplementation out" status—Control Code W.

e. Inpatient category changes will be posted by the MSA ledger clerk as follows:

(1) Remaining in pay status.

(a) Record the patient's category change in the Patient Category block, DA Form 3153, from the A and D report. Line out the previous category. Record Control Code H (Patient Category Change) under the day of the category change in Patient's Daily Hospital Record section. Record the new daily rate in the Daily Rate of Charges section, DA Form 3153. Line out the previous rate.

(b) Compute and post hospital charges to the date of the patient's category change in the Billing Data section, DA Form 3153.

(2) From pay to nonpay status.

(a) Complete DA Form 3153 according to (1) above, except a new rate will not be posted.

(b) Bill hospital charges to date on DA Form 3154 (paragraph 5-22c).

(c) File DA Form 3153 in the active accounts receivable file pending month-end processing.

(d) Maintain accountability that applies to the nonpaying status according to paragraph 5-24.

(3) From nonpay to pay status.

(a) Complete DA Form 3153, as given in (a) and (b) above, except post Control Code H under the proper calendar day of change. File DA Form 3153 in the active accounts receivable file.

(b) If a patient's accountability, while in a nonpaying status, was maintained on DA Form 3153, post Control Code H under the day of category change. File DA Form 3153 in the active accounts receivable file pending month-end processing.

f. Charge the proper inpatient rate to pay patients admitted to and discharged from the MTF on the same calendar day. This does not

apply to patients transferred to another MTF and transient patients specified in *g* below.

g. No charge will be made for medical care and subsistence provided a transient patient when the patient is being evacuated by military aircraft as a patient in the aeromedical evacuation system; is at an aeromedical staging facility; or is in a delayed or layover status during evacuation and remains overnight (RON) in the MTF awaiting transportation. Apply the "no charge" rule only to the following transient patients:

(1) Active duty and retired members of the uniformed services and their dependents; and dependents of persons that at the time of their death were active duty or retired members of the uniformed services.

(2) Employees of the U.S. Government and their dependents; and employees of the Government of the District of Columbia and their dependents.

h. To compute patient hospital charges, the day of admission or return from absent status is charged as a day of hospitalization, regardless of the hour. The day of discharge or departure (pass and leave) is not charged as a day of hospitalization, regardless of the hour. Nonmilitary patients (with the exception of civilian emergencies) are authorized credit days (pass and leave). Therefore, if the attending physician grants a nonmilitary patient an authorized absence, hospitalization charges will not accrue during the absent status. Continue patients placed on a "cooperative care out" status on the MTF inpatient census (sick days) but do not count them as occupying a bed. These patients will not accrue hospital charges while in this status. Do not count patients in a "supplementation out" status as occupying a bed. Continue such patients on the MTF census (sick days). Those who are pay patients will continue to be charged the MTF rate for this patient category.

i. For automated systems, follow the automated procedures as instructed in the MSA subsystem operator's guide.

5-18. Other charges

Hospital elements providing items where reimbursement is required under AR 40-3, will notify the MSAO of the charge rates. On manual systems, record such charges under the Charges Section in the "Other" column of DA Form 3153 and DA Form 3154. On automated systems, follow directions in the MSA subsystem operator's guide.

5-19. Newborn infants

a. Newborn infants accrue no charges while their mothers are inpatients in the same hospital. If the infant remains in the hospital after the mother is discharged or begins convalescent leave, infant charges begin on the day of the mother's discharge or the first day of convalescent leave. Rates are given in DA Cir 40-FY-330. Charge infants on the following basis:

(1) Rate B for infants of uniformed services personnel.

(2) Rate A for non-beneficiary infants (except those identified in para 2-2c of AR 40-3).

(3) Rate A for infants or former female members of the armed forces.

b. The above rates are charged if the infant is transferred without the mother to another military hospital. The charges begin on the day of admittance. Once the infant is classified as a pay patient, his or her status will not revert back to a non-pay patient.

5-20. Collections

a. At the local level, collect according to paragraph 5-13 as follows:

(1) By cash collection from the patient or sponsor on DA Form 3154.

(2) By transfer of appropriated funds on SF 1080 through the servicing FAO's accounts.

(3) By payroll deduction from sponsors/members pay account.

b. U.S. Army Health Services Command, on DD Form 7 and DD Form 7A under chapter 4.

5-21. Invoicing and receipting for hospital charges

On the day of discharge of a pay patient, the MSA ledger clerk will compute the hospital charges and prepare I and R as follows:

a. Post total days, credit days, and days charged in the proper columns in the Billing Data section of DA Form 3153. The days charged multiplied by the patient's daily rate will yield the hospitalization charges. Post this amount in the "Hospitalization" column of the Billing Data section. Post "Other" charges (para 5-18) in the "Other" column. Extend total charges to the Balance Due column.

b. Prepare an I and R (DA Form 3154) using the charges recorded in the Billing Data section of DA Form 3153.

c. The above procedures apply to manual MSA procedures. For automated procedures refer to the AQCESS user's manual.

d. Present the original (number 1 copy) of the I and R to the patient or sponsor. If the patient or sponsor requests deferred payment and the MSAO approves, file numbers 3 and 4 copies of the I and R alphabetically in the invoice suspense file to await payment.

e. Process the I and R, when paid, according to paragraph 5-37.

5-22. Month-end processing

On the first working day of each month, the MSA ledger clerk—

a. Will compute the charges for each inpatient remaining in the hospital as of the last day of the previous month. Post the computed charges in the Billing Data section of DA Form 3153. Post Control Code R (remaining in the hospital) in the last day of the previous month under the Patient's Daily Hospital Record section. Post current month on the next available line, and Control Code T (continuing hospitalization) in the first day of the month. Determine total days, credit days, and days charged for the month and post them in the columns of the Billing Data section. The days charged multiplied by the patient's daily rate will yield the month's accrued hospitalization charges. Post this amount in the "Hospitalization" column of the Billing Data section. Post other charges (para 5-18) in the "Other" column. Extend total charges for the month to the "Balance Due" column. Total an adding machine tape of unbilled charges for the required month-end accrual entry.

b. Will make a one-line entry (month-end accrual) on DA Form 3929 to record charges for the previous month not yet billed. Reverse the accrual entry on DA Form 3929 the following month.

c. May issue an interim bill for long-stay patients prior to the patient's discharge. Major commands are authorized to set up criteria and give instructions to the MSAOs for interim billings.

5-23. Inpatient charges billed and reimbursed on SF 1080

a. Bill charges for subsistence furnished enlisted personnel inpatients of the active duty Army, Army Reserve, and National Guard on SF 1080. These procedures do not apply to enlisted members of the other DOD services (Air Force, Navy, or Marine Corps) or to officer personnel. Those members will either pay cash or the hospital will submit a DD Form 139 (Pay Adjustment Authorization) for deduction from their pay.

(1) SF 1080's will be prepared and data entered as follows:

(a) List patient category, number of chargeable days, and total charges.

(b) Enter the appropriate accounting classification being billed and the hospital operation and maintenance-Army (OMA) collection accounting classification. AR 37-100-FY is the source for accounting classification.

(1) Subsistence charges will be collected locally for enlisted personnel of—

(a) The Reserve Forces (Army, Navy, Marine Corps, and Air Force) and ROTC units (Army, Navy, and Air Force), from the RPA appropriation.

(b) The National Guard (Army and Air Force) from the NGPA appropriation.

(2) Record charges on SF 1080 in the proper Charges column and in the "Transferred to Finance and Accounting Office" column, DA Form 3929.

(3) At the MSAO's option, accounting for patients billed only for subsistence while hospitalized (chargeable to MPA, NGPA, or RPA appropriations open allotments) may be kept on an informal worksheet or on DA Form 3153 as follows:

(a) *Worksheet.* Maintain separate worksheets for each patient category when worksheets are used. Post hospitalization data from the daily A and D report by admissions, dispositions, and creditable absences for each patient category. To compute a daily cumulative total for each patient category, add new admissions to the previous day's strength and subtract dispositions and creditable absences (para 5-17d). Multiply cumulative patient category total days, as of the last day of the month, by the patient category daily rate to get patient category charges for the month.

(b) *DA Form 3153.* Process DA Form 3153 according to paragraph 5-17, except the Daily Rate of Charges section will not be completed. Record "Charges Billed on SF 1080" in Remarks. DA Forms 3153 may be kept in a separate section in the active accounts receivable file. Record the patient's status changes shown on the A and D report according to para 5-17d.

(4) Bill charges for inpatient care provided beneficiaries of other Federal agencies at rates prescribed in DA Cir 40-FY-330 according to collection requirements given in AR 40-3, appendix B.

b. Retain DA Form 3153 for patients discharged during the month in the active accounts receivable file pending month-end processing. Then file in the inactive accounts receivable file.

c. At the end of each calendar month, handle DA Form 3153 as follows:

(1) Remove the form from the active accounts receivable file and sort by patient category.

(2) Record for patients remaining in the hospital at the end of the month, Control Code R under the last day of the billing month and Control Code T under the first day of the current month in the Patient's Daily Hospital Record section.

(3) Determine total days, days credited, and days charged and post them to the Billing Data section.

(4) Compute patient category strength by adding the days charged on DA Forms 3153 and multiplying that total by the patient category daily rate to yield the hospital charges for the month.

(5) Annotate the "Payment Received" column with "Charges billed on SF 1080 No. ____." (Bill No.)

(6) Return DA Form 3153 for patients remaining in the hospital to the accounts receivable file.

5-24. Transferring accountability for inpatient days to U.S. Army Health Services Command

a. Transfer accountability for inpatient days for certain DD Form 7 patient categories to U.S. Army Health Services Command, ATTN: HSRM-A, Ft Sam Houston, TX 78234-6000, for centralizing billing. The MSAO may maintain accountability by worksheet (para 5-23a(3)(a) or on DA Form 3153 (para 5-23a(3)(b)). Show data to prepare DD Form 7 in the Remarks section of DA Form 3153. File DA Form 3153 in the active accounts receivable file. Retain DA Form 3153 for patients discharged during the billing month in the active accounts receivable file pending month-end processing; and then file in the inactive accounts receivable file. Determine, as of the end of each calendar month, the total days, days credited, and days charged and post in the Billing Data section, DA Form 3153. Compute the patient category strength by adding the days charged on DA Form 3153.

b. The MSAO will prepare a separate DD Form 7, required by chapter 4, for each patient category and for each Federal department, agency, foreign government, or country. Attach to DD Form 7 the written authorization entitling a patient to receive medical care, invitation orders, DOL Form CA 16 and DOL Form HCFA-1500 (Health Insurance Claim Form) required by AR 40-3.

c. The MSAO will compute the dollar value of hospitalization days reported on DD Forms 7. Record the total amount on DD Form 7 as a one-line item on DA Form 3929 under columns e and l. DD Form 7 will not reflect the computed dollar value.

d. The above procedures are performed by the automated system of the MSA upon request.

Section IV Outpatient Services

5-25. Accounting for outpatient services

This section gives MSA accounting procedures for medical care furnished outpatients. It also gives billing and collection procedures according to paragraph 5-13. AR 40-3 gives the patient categories authorized outpatient medical care. This chapter is written for manual systems. Those MTFs equipped with AQCESS MSA Subsystems will follow the procedures of accounting for outpatient services as instructed in the AQCESS MSA Subsystem Operator's Guide.

a. The outpatient service clerk will process a DA Form 3153 for each patient authorized outpatient treatment on a reimbursable basis. Post Control Code O (Outpatient Clinic Visit) to the proper month and day of the outpatient visit in the Patient's Daily Hospital Record section on DA Form 3153. Enter in the data blocks below the recorded Control Code O, the outpatient treatment provided; for example, 1, G1, G2, G3 (AR 40-3, app B).

b. When outpatient services are to be billed on SF 1080 or when accountability is to be transferred on DD Form 7A to HSC for centralized billing, record the patient's record of treatments on a single DA Form 3153. The outpatient service clerk will hold DA Form 3153 until the first working day of the month following the month in which outpatient service was furnished. Then forward DA Form 3153 to the MSA for processing.

5-26. Billing and collection for outpatient service

a. The MSAO will bill outpatient charges (chap 2) at the time of the outpatient visit. Procedures will be developed locally to notify the MSAO of the patients responsible for outpatient charges. These procedures should assure that charges are collected in advance of treatment, except in case of emergency.

b. The MSAO ledger clerk will—

(1) Complete the Billing Data section DA Form 3153.

(2) Prepare DA Form 3154 for the billing.

(3) Annotate remarks on DA Form 3154 "For Outpatient Service."

c. The MSAO may approve, preferably in writing, an extension of 30 days (para 5-34) if the patient or sponsor is unable to pay the charges. Such approval may be expressed simply by the MSAO initialing the DA Form 3154. This form will be retained in the invoice suspense file pending collection. Distribute and file copies of DA Form 3154 (para 5-37).

d. Apportion local outpatient collections in accordance with chapter 2.

5-27. Outpatient service charges billed and reimbursed on SF 1080

a. Upon receiving DA Form 3153 from the outpatient service (para 5-25b), the MSAO ledger clerk will—

(1) Complete the Billing Data section.

(2) Compute the charges in the "Payment Received" column.

(3) Show "Billed on SF 1080 No._____" (Bill No.)

b. The MSAO will—

(1) Use data from DA Forms 3153 to prepare the SF 1080 billing.

(2) Post the charges on DA Form 3929 in the proper Charges column.

(3) Forward the original and four copies of SF 1080, with supporting documents (DD Form 7A and a letter of authorization), if required, to the authorizing office.

(4) Retain one copy of the SF 1080 for the MSA file. File with the unpaid DA Form 3154.

5-28. Transferring accountability for outpatient service charges to U.S. Army Health Services Command

a. The MSAO ledger clerk will—

(1) Complete the Billing Data section of DA Form 3153, including the computed equivalent charges using the rates given in DA Cir 40-FY-330.

(2) Show in the "Payment Received" column of DA Form 3153 "Accountability transferred to HSC on DD Form 7A_____" (Date of Transfer)

b. The MSAO will—

(1) Prepare DD Form 7A, according to chapter 4, for outpatient visits transferable to HSC for centralized billing based on data shown on DA Form 3153 (a above).

(2) When outpatient care is furnished by written authority, the authorization will be attached to the initial DD Form 7A, if required by AR 40-3.

(3) Compute the dollar value of outpatient visits reported on DD Form 7A.

(4) Record the total dollar amount shown on DD Forms 7A as a one-line item on DA Form 3929 under columns g and l.

(5) Not reflect the computed dollar value on DD Form 7A.

(6) Reconcile the total amount recorded on DA Form 3929 to the total charges shown on DA Form 3153 (a above).

Section V Subsistence Furnished to Other Than Inpatients

5-29. Accounting for subsistence furnished other than inpatients

This section gives MSA accounting procedures for subsistence furnished other than inpatients. It gives billing and collection procedures, and coordination with the chief, nutrition care division and dining hall cashiers. It also gives procedures for controlling dining hall forms. The MSAO is responsible for—

a. Stocking and prenumbering in sequence, DA Form 3801 (Guest Log for Meals); DA Form 3032 (Signature Headcount Sheet) when it applies, and DA Form 3158.

b. Maintaining a control register of assigned serial numbers of forms stored, issued to, and returned by the dining hall cashiers.

c. Annotating spoiled or mutilated numbered forms "VOID," posting as such in the control register, and filing in sequence.

d. Storing unused forms in a secured area to protect against loss.

5-30. Accounting for subsistence furnished enlisted duty personnel not on separate rations and enlisted guest personnel

The MSAO will—

a. Bill subsistence furnished by MTFs to enlisted personnel of the Army, Navy, Marine Corps, and Air Force, except enlisted personnel entitled to a basic monetary allowance for subsistence or to a per diem allowance in place of subsistence, to the MPA appropriation.

b. Prepare an SF 1080 with separate line items for the weighted rations served (AR 40-2), the ration rate (DA Cir 40-FY-330), and the computed total. List staff and guests separately and attach to the SF 1080.

c. Collect locally, subsistence charges for enlisted personnel of Reserve Forces, National Guard, and ROTC units.

d. Record charges billed on SF 1080 as a one-line item on DA Form 3929 under columns d, i, k, and m for patients, and columns h, i, k, and m for others.

5-31. Accounting for subsistence furnished personnel not entitled to rations at Government expense

a. Responsibilities.

(1) The MSAO is responsible for—

(a) Coordinating with the chief, nutrition care division, to ensure that proper security procedures and controls are set up to safeguard the cash fund and money collected by dining hall cashiers.

(b) Accounting for all money turned in by dining hall cashiers.

(c) Depositing money with the local FAO.

(2) The chief, nutrition care division, is responsible for operating a collection system using dining hall cashiers (AR 40-2).

(a) Obtaining a change fund from the local FAO.

(b) Assures that DA Form 3801 agrees with cash collected.
b. Procedures.

(1) The MSA cashier or the MSAO will—

(a) Collect forms and funds and verify the dining hall cashier's entries (in ink) on DA Form 3158 and DA Form 3801.

(b) Attach documentation covering a 24-hour period for meals served to the daily copy of DA Form 3158 for filing. This form is filed daily in the MSAO office.

(c) Give a duplicate copy of DA Form 3158 to the food service cost accountant.

(d) Ensure that accountability shown daily on DA Forms 3153 and cash collections on DA Form 3801 agree with DA Form 3158.

(e) Record daily in the Cash Sales Section, of DA Form 3155, the verified dining facility collection figures from DA Form 3158.

(2) The chief, nutrition care division, will designate a person or persons in writing, as authorized to clear the cash register when a cash register is used in the dining facility. This person will not be used as a dining hall cashier. The person or persons authorized to clear the cash register at the end of each meal service will—

(a) Separate cash collections from the change fund at the end of each meal.

(b) Return the change fund to the cash register to prepare for the next meal.

(c) Verify the cash collections with the DA Form 3158.

(d) Seal cash collections in an envelope with the detailed transaction tape and label the envelope with the meal and date. Keep the envelope sealed until it is turned in to the MSA cashier.

(e) Verify the dining hall cashier's entries (in ink) on DA Form 3158. Show on each DA Form 3158 dining facility accountability and collections for a 24-hour period.

(f) Turn in the detailed transaction tape covering the 24-hour period of cash collection and DA Form 3158, along with the cash collections, daily or at the beginning of the next regularly scheduled workday, whichever applies, to the MSA cashier.

(3) The MSAO will—

(a) Post the verified dining facility collection (as shown on DA Form 3158) in the Cash Sales section, DA Form 3155. Then file the form in sequence.

(b) See that accountability shown daily on the detailed transaction tape plus cash collection shown on DA Form 3801 (if used) agree with the total cash collections and DA Form 3158.

Section VI Veterinary Care

5-32. Type of veterinary care

Paragraph 5-33 below applies to accounting procedures for collections for veterinary supplies obtained from appropriated funds. The supplies are used to treat privately-owned animals under AR 40-905/SECNAVINST 6401.1/AFR 163-5.

5-33. Accounting for veterinary care

Refer to DA Cir 40-FY-330, table 3, paragraph 3.

Section VII Delinquent and Uncollectable Accounts

5-34. Unpaid accounts

Accounts remaining unpaid 30 days after the invoice date generally are considered delinquent if no interim payment or payment arrangements have been made. If the patient or sponsor desires to make payment arrangements, the MSAO will arrange for periodic payments according to AR 37-108. Accounts for patients insured under the Federal health benefit programs and other insurance programs will be processed according to paragraph 5-35e. The MSAO will report delinquent medical bills to the MTF commander for review as required by AR 37-108, paragraph 6-60c, for other delinquent accounts.

5-35. Delinquent accounts

The following policies apply to delinquent accounts:

a. Collection will be first applied to late payment interest charges liquidation; the remaining balance will be applied to the principal.

b. The late payment interest charge rate applied to a delinquent debt is applicable for the debt life.

c. Late payment interest charges will continue to accrue pending waiver/remission of indebtedness.

d. Late payment interest charges will not be assessed until the debtor has been notified that the late payment interest charges are to be assessed.

e. Late payment interest charges will be applied to the unpaid debt balance whether paid in lump sum or by installments.

5-36. MSAO procedures

a. The MSAO will use a regular collection followup, either by correspondence or direct contact. Direct contact will be documented (memorandum for record). Retain all documentation for 3 years after completion of collection or 3 years after inclusion in uncollected accounts reports. Exhaust collection procedures available to the MSAO within the proper time limits before transferring accounts to the FAO.

b. Followup, via certified mail, return receipt requested, on unpaid accounts not covered by insurance, will be made not later than 15 days after the invoice is mailed or delivered. Report unpaid accounts not later than 15 days after the followup as delinquent and transfer the accounts to the servicing FAO under instructions in c below.

c. To transfer delinquent or uncollectable accounts, remove the number 3 and number 4 copies of DA Form 3154 from the invoice suspense file. Forward these along with DD Form 139, DD Form 2481 (Request for Recovery of Debt Due the United States by Salary Offset), or an affidavit of financial status (DA Form 5663-R (Confidential Affidavit of Financial Status submitted for consideration only in connection with indebtedness to the United States Army) and DA Form 5664-R (Promissory Note in Repayment of Preexisting Debt)); copies of the followup letter; and documentation used for notification of debt with DA Form 1854 (Daily Transfer Summary) to the servicing FAO. Annotate the corresponding number 2 copy "Transferred to FAO (Date)" and refile it in the invoice and receipt numerical file. **(DA Form 5663-R and DA Form 5664-R are located at the back of this regulation. They may be locally reproduced on 8 1/2- by 11-inch paper.** Complete DA Form 1854 as follows:

(1) List MSA delinquent and uncollectable accounts in the Orders Received section.

(2) Enter the patient's name in the "Customer" column and post the amount transferred in the "Amount" column.

(3) Enter the accounting classification that would have been used for deposit if the account had been collected in the MSAO.

d. The total amount of transferred, delinquent, or uncollectable accounts will be posted in "Transferred to Finance and Accounting Officer" column on DA Form 3929. Post the date of transfer and invoice numbers as a one-line entry. Show the resulting decrease in the "Balance of Accounts Receivable" column, DA Form 3929. Annotate DA Form 3153 "Transferred to FAO," and the date of the transfer to the "Payment Received" column, and liquidate the balance due.

e. Accounts for patients insured under Federal health benefit programs and other insurance programs will be handled as follows:

(1) At the direction of the patient or sponsor, the insurance carrier may be requested to reimburse the MTF directly. The MSAO will set up procedures for prompt processing of insurance claims forms and forwarding to the insurance carrier claims office. No charge will be made for this service (AR 37-60).

(2) Do not consider accounts as delinquent if claims have been submitted to insurance carriers under paragraph 5-36. Defer these accounts until the employee or the MTF is reimbursed by the insurance carrier. Such accounts will not be deferred in excess of 6 months. The MSAO will set up effective local procedures to followup all insurance claims processed.

(3) The MSAO will immediately invoice the patient or sponsor for any balance due—

(a) When payment is received from the insurance carrier.

(b) When notified by the insurance carrier that direct payment was made to the patient or to the sponsor, or

(c) At the expiration of the grace period, whichever comes first. Accounts still unpaid 30 days after the invoice date with no interim payment or payment arrangement, will be considered delinquent.

f. Types of late payment charges will be assessed, as applicable.

(1) Interest—to be assessed on unpaid accounts over 30 days old. The current interest rate will be used.

(2) Penalty—to be assessed on unpaid accounts over 90 days old. The current interest rate will be used. These charges will be in addition to regular interest charges.

(3) Processing and handling—\$15.00 administrative charge on all delinquent accounts.

g. The MSA cashier will—

(1) Accept payments for hospital charges transferred to the servicing FAO.

(2) Give the remitter a “memo receipt” for payment.

(3) Record the payment on the DA Form 3155 in the “Sundry Receipts” column.

(4) Prepare a separate DD Form 1131 to transmit these deposits to the servicing FAO.

(5) Cross-reference the DD Form 1131 to the DA Form 1854 previously used to transfer the account to the servicing FAO.

h. Policies regarding waiver of late payment charges are as follows:

(1) Waiver of late payment charges on debts of less than \$100.00 is authorized.

(2) Late payment charges accruals for an amount less than \$25.00 may be waived if the collection cost exceeds the recovery value.

(3) Late payment charges may be waived by the commander when accounts are terminated or compromised or when compelling circumstances prevail (when additional charges would cause extreme hardship or would not be in the best interest of the Government).

(4) Waivers of interest charges over \$25.00 will be considered on a case-by-case basis. No blanket waivers will be granted.

i. In those instances when collection action is by deduction from an individual's pay that is submitted prior to the account becoming delinquent, these accounts are considered “not delinquent.”

j. Late payment interest charges accruals will not stop as of “date of death” when a claim is filed against an estate.

k. For automated systems, follow procedures specified in the AQCESS MSA Subsystem Operator's Guide.

Section VIII

Collection and Disposition

5-37. Cash collection and disposition procedures

The MSAO is accountable for undeposited MSA funds until transferred to the servicing FAO or other accountable office or person. The facility commander will provide adequate safeguards for MSA funds and documents (see AR 37-103, chap 3, sec IV). Negotiable instruments, other than personal checks, payable to a debtor of the U.S. Government and in excess of the patient's or sponsor's debt may be acceptable on approval of the MSAO, and the cash difference returned. Personal checks in excess of the person's debt will not be accepted. Personal checks will not be exchanged for cash. The following procedures are for manual systems. For automated systems, follow the procedures specified in the AQCESS MSA Subsystem Operator's Guide.

5-38. Cashier procedures

a. Patients or sponsors must present or mail the original (no.1) copy of the I and R, along with the payment, to ensure credit to the proper account. The MSA cashier will process the payment as follows:

(1) Remove the corresponding copies of the I and R from the

invoice suspense file. Receipt all copies in one operation, with the number 1 copy showing the original recording.

(2) Present the receipted original copy of the I and R. If requested, mail in to the remitter.

(3) Retain the number 3 copy of the I and R for reconciling daily collections. Then forward this copy, supported by an adding machine control tape, to the MSA ledger clerk for processing and filing.

(4) Retain the number 4 copy of the I and R until the monthly reconciliation of MSA cash receipts is accomplished. Then the number 4 copy may be destroyed.

b. Handle payments received without presentation of the original I and R as follows:

(1) Remove the number 3 and number 4 copy of the I and R from the invoice suspense file.

(2) Receipt all copies in one operation.

(3) Process the number 3 copy according to a(3) above.

(4) Retain the number 4 copy of the I and R until the monthly reconciliation of the MSA cash receipts is made. Then the number 4 copy may be destroyed.

c. Payments for outpatient services are processed as follows:

(1) *Current day outpatient charges.* Process payments according to a above. Post the collection in the Cash Sales section and Total Receipts column on DA Form 3155.

(2) *Previously invoiced outpatient charges.* Process payments according to a or b above. Post the collection in the Accounts Receivable section and Total Receipts column, DA Form 3155.

d. Hospital dining hall collections will be processed according to paragraph 5-30b. Record collections in the Cash Sales section and Total Receipts column, DA Form 3155. After the MSA daily cash reconciliation, file DA Form 3801 and DA Form 3158.

e. At the end of each day's activity, post the collections shown on receipted number 3 copies of DA Form 3154, except collections for current day outpatient charges in c(1) above. Post these in the Accounts Receivable section and Total Receipts column on DA Form 3155. Receipted copies of DA Form 3154 may be posted individually or sorted in numerical order, totaled, and posted as a one-line entry.

f. After the daily collection transactions have been posted to the DA Form 3155 and reconciled with the cash collected, turn the cash in to the MSAO or an authorized representative. Give the MSA cashier a receipt for the cash turn-in.

g. Enter collections received as fees for medical information furnished in columns h or m of DA Form 3155 and as a separate line item on DD Form 1131. Enter the accounting classification given in AR 37-100 for receipt accounts.

5-39. Ledger clerk procedures

The MSA ledger clerk will—

a. Reconcile payments from the number 2 or 3 copies of DA Form 3154 to the accompanying adding machine control tape.

b. Post these payments to the patient's DA Form 3153.

c. Post the overall total collections in the “Payments Received” column of DA Form 3929.

d. File the number 2 copy of receipted I and Rs in the invoice issued file (para 5-15c).

e. File the number 3 copy of receipted I and Rs in the invoice chronological file (para 5-15c).

5-40. MSAO procedures

a. The MSAO or authorized representative will—

(1) Verify the MSA cashier's turn-in with the daily collections(receipts) recorded on DA Form 3155.

(2) Issue a receipt for the turn-in.

(3) Initiate corrective action on any discrepancy.

b. Deposit MSAO cash collections with the servicing FAO not later than weekly. If weekly deposits are made, Fridays should be the deposit day to limit the amount of funds in safes over the weekend. However, continue to deposit personal checks on the first regularly scheduled workday following the collection day. MSAO

endorsement on negotiable instruments (that is, personal checks) will be according to AR 37-103.

c. The MSAO will summarize the deposit on DD Form 1131, prepared in four copies. The form will show the credited accounting classification from AR 37-100-FY when services were furnished. Deposit will be identified as accounts receivable collections, cash sales, or by other proper identifying remarks. Assign MSA deposit numbers serially with an FY prefix; for example, 80-1, for the first deposit in FY 1980. Record the amount of deposit and MSA deposit number (DD Form 1131) in the Deposits section of DA Form 3155.

d. The MSAO will transmit the original and two copies of DD Form 1131 with the deposit to the servicing FAO. File the fourth copy of DD Form 1131 as a suspense copy, pending return of the receipted copy, then destroy it. The servicing FAO will assign a disbursing office collection voucher number for each deposit (DD Form 1131) and return a receipted copy to the MSAO. The MSAO will use the receipted copy of DD Form 1131 to record the voucher number in the Deposits section on DA Form 3155 and then file DD Form 1131.

e. When billing other Government agencies on SF 1080, the Accounting Classification—Billing Office block should show all accounting classifications to which the collection is to be credited. When payment is received, forward the check to the FAO with three copies of the SF 1080 in place of DD Form 1131. Annotate the suspense copy with the check number, date received, and date forwarded to the FAO. The FAO must return a receipted copy to the MSAO.

Section IX

Miscellaneous Accounting

5-41. Accounting for service fees charged for copying, certification, and record searches

a. The organization that provides the service will give written notice to the MSAO, specifying what services have been provided. The MSAO will compute fees based on rates given in AR 37-60. If the services are provided under the Freedom of Information Act, rates given in AR 340-17, appendix B, will be used.

b. When the service request is accompanied by proper payment, follow these procedures:

- (1) Complete a DA Form 3154 for services provided.
- (2) Post cash receipts in the cash sales section, column m (Sundry) and include in column n (Total), DA Form 3155.

c. When records are provided the requester before receipt of fees, follow these procedures:

(1) Prepare a DA Form 3154 and forward it to the requester. Post the charge billed in DA Form 3154 in the Charge section, column h (Other), and include it in column i (Total), DA Form 3929.

(2) When payment is received, post the amount collected to the Accounts Receivable section, column h (Sundry) and column i or j (Total Accounts Receivable), DA Form 3155. Also post the amount collected to the Credits section, column i (Other) and column m (Total) of DA Form 3929.

(3) The MSAO is responsible for monitoring the outstanding accounts receivable until collection is made. Outstanding accounts receivable that meet the criteria of delinquent and uncollectable will be handled according to section VII above.

d. If the action officer determines that the requested service cannot be provided until receipt of payment, inform the requester of the cost. Do not use DA Form 3154 to notify the requester that service cannot be provided before receipt of fee.

e. Fees collected will not be reported as MSA reimbursements earned. Deposit fees collected for these services to the appropriate receipt account per AR 37-100.

f. Automated systems will follow the procedures specified in the AQCESS MSA Subsystem Operator's Guide.

5-42. Accounting for dental prostheses

For DOD dependents only the MSAO or an authorized representative will collect on a cash basis at the time the patient presents the

DF. The MSAO will then prepare DA Form 3154, mark it "paid," and, along with DA Form 3154, the DF will be returned to the patient for presentation to the DENTAC as evidence that payment has been made. The DENTAC will annotate SF 603, indicating that the prosthesis has been paid and will record the DA Form 3154 invoice number. The DF and DA Form 3154 will then be returned to the DOD dependent. The MSAO will process collections according to chapter 2, paragraph 2-10k.

5-43. Accounting for loss and recovery of MSA funds

Monies accepted from patients for payment for services are considered MSA change fund until deposited in the supporting FAO or a designated banking facility. If a physical loss of MSA funds occurs, the MSAO will—

- a. Immediately notify the supporting FAO.
- b. Notify the MTF commander, in writing, within 24 hours, of all known facts concerning the loss.
- c. Follow the procedures as prescribed in AR 37-103 on loss of funds.

5-44. Accounts receivable adjustments

a. Over- or understatement of charges on SF 1080, processed by the servicing FAO. The MSAO will correct such charge by—

- (1) Preparing and submitting an SF 1080 showing the adjustments to the previous billing.
- (2) Referencing the initial SF 1080.
- (3) Adjusting DA Forms 3929 accordingly.

b. Over- or understatement of charges on DA Form 3154 for inpatients remaining in the hospital. The MSAO will correct such charges by—

- (1) Voiding the original billing and issuing a correct DA Form 3154.
- (2) Adjusting the patient's DA Form 3153 and DA Form 3929 accordingly.

c. Understatement of charges, applying to inpatients discharged from the hospital or for outpatient services.

(1) Record in the "Total" column not in the "Description" column under the Billing Data section of DA Form 3153.

(2) Prepare a DA Form 3154 in the amount of understated charges (para 5-22) and mail to the patient or sponsor.

(3) Show in the Remarks section of DA Form 3154, "Additional billing due to understatement of previous billing charges," with an explanation.

(4) Post the additional billing in the proper columns on DA Form 3929.

d. Overpayment of charges may occur in one of several ways. Individual accounting is required to adjust correctly MSA records and reports, and properly handle necessary refunds.

(1) Overpayments, immediately identified as such, should be recorded as sundry receipts on DA Form 3155. Show on DD Form 1131 as a deposit to Suspense Account 21X6875. Record the overpayment as such in a separate line entry on the DA Form 3155. Only the correct payment received will be entered, requiring no further adjustment to DA Form 3153. Adjustment will be required to DA Form 3929.

(2) Overpayments recorded in the Accounts Receivable or Cash Sales section in error on DA Form 3155 and reported forward on DD Form 1131 require an entry in the Sundry Receipt column. Such overpayments also require a reverse entry, in parenthesis, in the column where originally posted. In addition, notify the servicing FAO to transfer these overpayments to the Suspense Account 21X6875 from the Reimbursement Account initially credited. The total payment received and already posted to the proper DA Form 3153 should be annotated "Overpayment transferred to Suspense Account 21X6875." No adjustment is required to DA Form 3929 if the net payment only has been posted as a credit in column j, Payments Received.

(3) Overpayments resulting from and caused by an overstatement of charges require a later correction of DA Form 3155. Correct this by a credit posting, in parentheses, to charges and a decrease, in parentheses, extension to the "Balance Due" column. Annotate the

DA Form 3153 "Overpayment transferred to Suspense Account 21X6875." Also notify the servicing FAO to transfer these overpayments to Suspense Account 21X6875 from the Reimbursement Account initially credited. Make an entry on the DA Form 3155 in the Sundry Receipts column where originally posted. DA Form 3929 requires no adjustment.

5-45. Refund procedures

a. The MSAO will prepare SF 1049 (Public Voucher for Refunds), for overpayment refunds (see AR 37-103). Show the reason for the refund on SF 1049. Also show that refund is from Suspense Account 21X6875. Do not refund an overpayment of \$1 or less, unless requested by the remitter.

b. Prepare the SF 1049 in an original and four copies. Forward the original and three copies to the servicing FAO for processing. The MSAO will retain the fourth copy as a suspense item, pending receipt of a validated copy from the servicing FAO.

c. When SF 1049 is prepared, adjust the MSA accounts as follows:

(1) Post refunds due to overpayment in parentheses in the "Payment Received" column with a resulting increase to the "Balance Due" column on DA Form 3153.

(2) Line out the notation "Overpayment transferred to Suspense Account 21X6875," and note the numbered SF 1049 on DA Form 3153.

Section X Month-End Accounting

5-46. MSA Cash Record (DA Form 3155)

DA Form 3155 will be totaled and cross-footed as of the end of each calendar month.

a. The sums of columns i and j (Total FY and CY), column n (Total), and column o (Sundry receipts) should equal column p (Total Receipts).

b. The sum of column q (Deposits Amount) and column t (Undeposited Balance), less the prior month undeposited balance carried forward, should agree with column p (Total Receipts).

c. Carry forward the undeposited balance at month-end and enter it as the first line item on DA Form 3155 in the succeeding calendar month.

d. Continue to make MSA deposits to the FAO and record them in the normal daily accomplishment sequence.

5-47. MSA—Accounts Receivable Register and Control Ledger (DA Form 3929)

a. Total and cross-foot DA Form 3929 as of the end of each calendar month after charges have been computed and posted and proper credits posted. The total of column j (Payments Received) DA Form 3929, and columns i and j (Total FY and CY) DA Form 3155, should agree.

b. Reconcile an adding machine control tape of "Balances Due" on current DA Forms 3153 to column n (Balance of Accounts Receivable) on DA Form 3929. Discrepancies will be investigated and corrective action taken. The MSA ledger clerk preparing the adding machine control tape will initial, date, and attach the tape to DA Form 3929. Retain this form in the MSA files by calendar month.

5-48. Statement of Charge Sales, Collections and Receivables Medical Services Account (DA Form 1860-R)

a. The MSAO will—

(1) Prepare DA Form 1860-R in triplicate for each calendar month.

(2) Forward the original and one copy to the servicing FAO according to AR 37-108, paragraph 6-8.

(3) Retain the second copy as a suspense item in the MSAO files, until receipt of the validated or adjusted copy from the servicing FAO. Then destroy the form.

(4) Forward DA Form 1860-R by the second workday following the end of each month.

(5) Forward the statement at the end of the FY, not later than the 10th workday of the new FY after all charges have been computed and posted, and reconciliations completed.

b. The MSAO will complete the monthly DA Form 1860-R by reporting transactions by accounting classification.

(1) The "Prior Month Account Receivable Balance" will be obtained from the previous monthly report on DA Form 1860-R.

(2) For "Current Month Activity" the total—

(a) "Sales" will equal the total of column i, DA Form 3929, less the amount included for charges reflected on DD Form 7 and DD Form 7A.

(b) "Collections" will equal the total of column j, DA Form 3929.

(c) "Transfer for FAO" will equal the total of column k, DA Form 3929.

(d) "Current Month Account Receivable Balance" will agree with column n, "Balance of Accounts Receivable," DA Form 3929.

(3) The amount reported as "Total of Cash Collection Vouchers Turned in to FAO during Current Month" is obtained from column p of DA Form 3155.

5-49. DA Form 1860-R routing

If the data shown on DA Form 1860-R agrees with the servicing FAO's "Medical Receivable," validate and return the duplicate copy to the MSAO. If the servicing FAO's "Medical Receivable" does not agree with the data on DA Form 1860-R, the FAO will indicate on the duplicate copy the total MSA deposits from DD Form 1131, and the balance of MSA accounts receivable at the end of the report month from FAO records. Return the duplicate copy to the MSAO, who will reconcile the difference on the duplicate DA Form 1860-R. Retain the validated or adjusted copy in the MSA files.

5-50. Statement of MSA Accountable Patient Days and Reimbursements Earned (DA Form 3156)

a. At the end of each calendar month, the MSAO will complete DA Form 3156. Show each patient category as a separate line item. Identification by category codes will suffice if such codes are in use. Data sources at the local level may vary, depending on local administrative procedures.

b. Column i (Total Occupying Beds), column j (Pay Days) and column k (Supplementation-Out Days) of DA Form 3156 should agree with column l (Total Hospital Beds Occupied) of DA Form 2789-R, minus the non-pay newborn days from the Remarks section of DA Form 2789-R, plus the supplementation-out days shown in the Medical Summary Report (Supplementation Data Sheet) DA Form 2789-2-R.

c. The patient administration officer will resolve unreconciled differences between MSA accounting and medical statistical reporting, and will approve DA Form 3156.

5-51. Automated systems

Month-end accounting procedures for automated systems will be programmed around the output of the AQCESS MSA Subsystem.

Appendix A References

Section I Required Publications

AR 11-7

Internal Review. (Cited in para 5-10.)

AR 18-7

Automatic Data Processing Management Review Program. (Cited in paras 3-16*b,c*, and *d*.)

AR 25-400-2

The Modern Army Recordkeeping System (MARKS). (Cited in para 5-12.)

AR 36-2

Processing Internal and External Audit Reports and Follow-up on Findings and Recommendations. (Cited in para 5-10.)

AR 36-5

Auditing Service in the Department of the Army. (Cited in para 5-10.)

AR 37-60

Pricing for Materiel and Services. (Cited in paras 5-13*c*, 5-35*e*(1), and 5-40*a*.)

AR 37-100

Account/Code Structure. (Cited in paras 5-37*g* and 5-40*e*.)

AR 37-100-FY

The Army Management Structure(AMS). (Cited in paras 1-4*d*, 3-3, 5-23*a*(1)(*b*), and 5-39*c*.)

AR 37-103

Finance and Accounting for Installations: Disbursing Operations. (Cited in paras 5-8,5-11*c*, 5-36, 5-39*b*, and 5-43*a*.)

AR 37-108

General Accounting and Reporting for Finance and Accounting Offices. (Cited in paras 3-3*d*, 5-34, 5-46*a*(2), and B-5 *c*.)

AR 40-1

Composition, Mission, and Functions of the Army Medical Department. (Cited in para 2-16.)

AR 40-2

Army Medical Treatment Facilities General Administration. (Cited in paras 2-6, 2-17*b*, 5-30*b*, 5-31*a*(2), and B-5.)

AR 40-3

Medical, Dental, and Veterinary Care. (Cited in paras 1-1*g*, 2-1*a*, 2-3*b*(3) and *e*,2-5*d*, 2-7*a*, 2-8,2-14*b*(4), 2-15, 2-19*b*(13), 4-1, 4-2*a*(1) and *c*(3) and (4), 5-1, 5-13*a*, 5-16, 5-18, 5-19*a*(1) and (2), 5-24*b*, 5-25, and 5-28*b*(2).)

AR 40-4

Army Medical Department Facilities/Activities. (Cited in para 1-4*c*.)

AR 40-38

Clinical Investigation Program. (Cited in para 2-1*b*.)

AR 40-63/NAVCOMDINST 6810.1/AFR 167-3

Ophthalmic Services. (Cited in para 2-18.)

AR 40-400

Patient Administration. (Cited in paras 4-2*c* and B-1*a*.)

AR 40-905/SECNAVINST 6401.1/AFR 163.5

Veterinary Health Services. (Cited in paras 2-9 and 5-32.)

AR 310-1

Publications, Blank Forms, and Printing Management. (Cited in para 5-14.)

AR 340-17

Release of Information and Records from Army Files. (Cited in paras 5-13*c* and 5-40*a*.)

DA Cir 40-FY-330

Fiscal Year XX Medical, Dental, and Veterinary Care Rates; Rates for Subsistence; and Crediting Fiscal Year XX Appropriation Reimbursement Accounts. (Cited in paras 1-1*b*; 1-4*c*(1); 2-2; 2-3; 2-4*a*;2-7*a*, *b*, and *e*; 2-8; 2-10; 2-13; 2-14; 2-16;2-19*b*; 5-13*a* and *d*; 5-19*a*; 5-23*a*(4); 5-28*a*(1); 5-30*b*; and 5-33.)

DA Pam 40-16

Dental Statistical Reporting. (Cited in paras B-1*y* and *z*.)

DOD Manual 6010.13-M.

Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities. (Cited in the summary, paras 3-12,3-16, and 3-17, and the glossary.) (This publication may be obtained from the Naval Publications and Forms Center, Code 3015,5801 Tabor Avenue, Philadelphia, PA 19120-5099, using DD Form 1425 (Specifications and Standards Requisition).)

Unnumbered publication

DOD Pay and Allowances Entitlements Manual. (Cited in para 2-7*a*(7).) (This publication may be obtained from the Naval Publications and Forms Center, Code 3015, 5801 Tabor Avenue, Philadelphia, PA 19120-5099 using DD Form 1425.)

Unnumbered publication

UCA Procedures Manual. (Cited in para 3-17.) (This publication was distributed one-time only. Should a copy be required, request it in writing to HQDA (DASG-RMP). 5109 Leesburg Pike, Falls Church, VA 22041-3258.)

Unnumbered publication

AQCESS MSA Subsystem Operator's Guide. (Cited in paras 5-25, 5-35*g*, 5-36*k*, and 5-40*f*.) (This publication may be obtained from Tri-Services Medical Informations System (Army), Walter Reed Army Medical Center, Washington, DC 20307-5500.)

Section II

Related Publications

A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.

AR 37-51

Accounting and Reporting for Accrued Expenditures and Revenues

AR 37-151

Accounting and Reporting for Operating Agencies

AR 40-66

Medical Record and Quality Assurance Administration

DOD Directive 6010.13

Medical Expense and Performance Reporting (MEPR) System for Fixed Military Medical and Dental Treatment Facilities. (This publication may be obtained from the Naval Publications and Forms Center, Code 3015, 5801 Tabor Avenue, Philadelphia, PA 19120-5099, using DD Form 1425.)

DOD Directive 7045.18

Collection of Indebtedness Due the United States. (This publication may be obtained from the Naval Publications and Forms Center, Code 3015, 5801 Tabor Avenue, Philadelphia, PA 19120-5099, using DD Form 1425.)

DOD Manual 6010.10-M

Department of Defense Uniform Chart of Accounts for Fixed Medical and Dental Treatment Facilities. (This publication may be obtained from the Naval Publications and Forms Center, Code 3015, 5801 Tabor Avenue, Philadelphia, PA 19120-5099, using DD Form 1425.)

0516-LP-255-Series

Joint Travel Regulations

Section III**Prescribed Forms****DA Form 3153**

Medical Services Account Patient Ledger Card. (Prescribed in para 5-14a.)

DA Form 3154

MSA Invoice and Receipt. (Prescribed in para 5-7a.)

DA Form 3155

MSA Cash Record. (Prescribed in para 5-14d.)

DA Form 3156

Statement of MSA Accountable Patient Days and Reimbursements Earned. (Prescribed in para 5-14e.)

DA Form 3158

Statement of MSA Dining Hall Cash Receipts and Meals Served. (Prescribed in para 5-14h.)

DA Form 3652

Patient Care Expenses. (Prescribed in para 1-1f.)

DA Form 3801

Guest Log for Meals. (Prescribed in para 5-29a(1).)

DA Form 3929

MSA—Accounts Receivable Register and Control Ledger. (Prescribed in para 5-14c.)

DA Form 5656-R

Medical Care Composite Unit(MCCU) Worksheet. (Prescribed in para 3-8a.)

DA Form 5657-R

Workload Worksheet. (Prescribed in para 3-8b.)

DA Form 5658-R

Personnel Strength Worksheet. (Prescribed in para 3-8c.)

DA Form 5659-R

Square Footage Worksheet. (Prescribed in para 3-8d.)

DA Form 5663-R

Confidential Affidavit of Financial Status Submitted for Consideration Only in Connection with Indebtedness to the United States Army. (Prescribed in para 5-36c.)

DA Form 5664-R

Promissory Note in Repayment of Preexisting Debt. (Prescribed in para 5-36c.)

DD Form 7

Report of Treatment Furnished Pay Patients; Hospitalization Furnished (Part A). (Prescribed in para 1-1g.)

DD Form 7A

Report of Treatment Furnished Pay Patients; Outpatient Treatment Furnished (Part B). (Prescribed in para 1-1g.)

Section IV**Referenced Forms****DOL Form CA 16**

Authorization for Examination and/or Treatment

DA Form 200

Transmittal Record

DA Form 1833

Hospital Food Service—Ration Record

DA Form 1836

Daily Record of Hospital Food Service Operations

DA Form 1854

Daily Transfer Summary

DA Form 1860-E (Automated)

(See DA Form 1860-R below)

DA Form 1860-R (Non-Automated)

Statement of Charge Sales, Collections and Receivables Medical Services Account (AR 37-108)

DA Form 2496

Disposition Form

DA Form 2789-R

Medical Summary Report—Section I (AR 40-400)

DA Form 2789-1-R

Medical Summary Report—Section II (AR 40-400)

DA Form 2789-2-R

Medical Summary Report—Section III (AR 40-400)

DA Form 3032

Signature Headcount Sheet

DD Form 139

Pay Adjustment Authorization

DD Form 1131

Cash Collection Voucher

DD Form 1425

Specifications and Standards Requisition

DD Form 2481

Request for Recovery of Debt Due the United States by Salary Offset

DOL Form HCFA-1500

Health Insurance Claim Form. (This form may be obtained from the nearest local Health and Human Services Health Care Financing Administration)

SF 277

Computer Magnetic Tape File Properties

SF 603

Health Record—Dental

SF 1049

Public Voucher for Refunds

SF 1080

Voucher for Transfer Between Appropriations and/or Funds

VA Form 10-10

Application for Medical Benefits. (This form may be obtained from the nearest local VA Office)

Appendix B Performance Factors

B-1. Activity total (category (1)) performance factors

The fiscal year-to-date cumulative volume of performance factors shown below will be entered in column (c) for category (1) on DA Form 3652 on the appropriate line of each quarterly report.

a. *Line 1, occupied bed days.* The number of hospital beds occupied as of 2400 each day cumulated over the entire report period. The number is obtained from line 87 of DA Form 2789-R (Medical Summary Report) (RCS MED-302(R4)). (See AR 40-400.)

b. *Line 2, visit.* The total number of ambulatory care clinic visits. This number includes outpatients, inpatients, quarters patients, and persons undergoing all or part of a complete medical examination. The number of ambulatory visits is obtained from line 182, less lines 149 through 152 of DA Form 2789-1-R.

c. *Line 3, weighted procedures.* The total weighted value of pharmacy procedures performed, obtained from line 157 of DA Form 2789-1-R.

d. *Line 4, weighted procedures.* The total weighted value of pathology procedures performed, obtained from lines 158, 159, and 160 of DA Form 2789-1-R.

e. *Line 5, weighted procedures.* The total weighted value of radiology procedures performed, obtained from lines 161 and 162 of DA Form 2789-1-R.

f. *Line 6, procedure.* The total number of special procedures performed, obtained from lines 163 through 167 of DA Form 2789-1-R.

g. *Line 7, DA Form 5656-R.* The sum of the number of patient days, 10 times the number of admissions, 10 times the number of live births, and 0.3 times the number of clinic visits. (See fig 3-3.)

h. *Line 8, minutes of service.* The number of minutes of service provided during the report period.

i. *Line 9, minutes of service.* See line 8.

j. *Line 10, visit.* The total number of rehabilitative clinic visits, obtained from lines 149 through 152 of DA Form 2789-1-R.

k. *Line 11, weighted procedures.* The total nuclear medicine procedures performed, obtained from line 168 of DA Form 2789-1-R.

l. *Line 12, strength.* The number of persons assigned or attached to the MEDCEN, MEDDAC, and DENTAC for each month in the report period. (For example, the second-quarter report will be a total of the first 6 months' strengths.) This number includes—

- (1) Both military and civilian duty personnel.
- (2) Direct and indirect hire foreign national employees paid from appropriated funds.
- (3) Students.
- (4) Personnel attached on TDY.
- (5) Medical hold personnel who have completed hospitalization and are awaiting disposition.
- (6) Borrowed personnel.

m. *Line 13.* Leave blank.

n. *Line 14, occupied bed days.* See line 1.

o. *Line 15, outpatient visit.* The number of outpatient visits, obtained from line 182 of DA Form 2789-1-R.

p. *Line 16, dollar value of issues.* (See DOD Manual 6010.13-M.)

q. *Line 17, square-feet to be cleaned.* The number of square-feet cleaned within the report period.

r. *Line 18, hours of service.* The number of hours of service provided during the report period.

s. *Line 19, pounds.* The total pounds of dry linen issued.

t. *Line 20, rations served.* The total patient, staff, and guest rations served. (See para B-5b.)

u. *Line 21.* Leave blank.

v. *Line 22.* Leave blank.

w. *Line 23.* Leave blank.

x. *Line 24, DENTAC strength.* The number of persons assigned or attached to the DENTAC for each month in the report period. This number includes—

- (1) Both military and civilian duty personnel.
- (2) Direct and indirect hire foreign national employees paid from appropriated funds.
- (3) Students.
- (4) Personnel attached on TDY.
- (5) Borrowed personnel.

y. *Line 25, dental procedures.* The total number of weighted dental procedures performed, obtained from the Dental Services Report (RCS MED-376(R1)) (See DA Pam 40-16.)

z. *Line 26, composite laboratory values.* The total number of composite laboratory values completed during the report period. (See DA Pam 40-16.)

aa. *Lines 27 through 34.* Leave blank.

B-2. Inpatient (category (2)) performance factors

The number of occupied hospital beds entered in column c, line 1, category (1) also will be entered in column c for category (2), lines 1 through 34 when "Inpatient" is shown in column b.

B-3. Outpatient (category (3)) performance factors

The number of outpatient clinic visits entered in column c, line 2, category (3) also will be entered in column c for category (3), lines 1 through 32 when "Outpatient" is shown in column b.

B-4. Dental (category (4)) performance factors

The number of weighted dental procedures entered in column c, line 26, category (1) will be entered in column c for category (4), lines 1 through 34 when "Dental" is shown in column b.

B-5. Nutrition care performance factors

The following factors will be entered in column c for line 37:

a. *Category (1).* The FY cumulative authorized subsistence allowance obtained from column i, line 33, DA Form 1836 (Daily Record of Hospital Food Service Operations) in thousands of dollars. (See AR 40-2.)

b. *Categories (2) through (4).* The number of patient staff and guest rations, respectively, obtained from lines 35, 37, and 41 of DA Form 1833 (Hospital Food Service—Ration Record) for the reporting period. (See AR 40-2.) The sum of these entries must agree with the number of rations reported in column c for category (1) line 20.

c. *Category (5).* Sum the total dollar values of subsistence surcharge collections. Obtain this data for the report period from DA Form 1860-R. (See AR 37-108.) (Use the column titled "Total Funds Collected" on the automated version of DA Form 1860-R (DA Form 1860-E). (Code in surcharge accounting classification 2162010-01-C-930 P1395 or 2162010-01-C-E00 P1395 S99999 (if applicable) on DA Form 1860-E.) Since MTF surcharge collections are distributed with 50 percent going to MPA and 50 percent going to OMA accounts, the P1395 amounts obtained must be multiplied by 2 to reflect both the MPA and OMA portions of surcharge distributions. Do not report cents. Rather, round the subsistence surcharge amounts collected downward for amounts of less than 50 cents. For amounts of 50 cents or more, round upward to the next higher dollar value.

Table 3-2
Distribution of mission expenses

Function (line no.)	Distribute to categories indicated				Formula used
	Inpatient	Outpatient	Dental	Other	
Inpatient Care (1)	X				None
Ambulatory Care (2)	X	X			Item 1, fig 3-4
Pharmacy (3)	X	X	X	X	Item 2, fig 3-4
Pathology (4)	X	X		X	Item 3, fig 3-4
Radiology (5)	X	X		X	Item 4, fig 3-4
Special Procedures Svc (6)	X	X		X	Item 5, fig 3-4
CSS/CMS (7)	X	X		X	Fig 3-3
Surgical Service (8)	X				None
Same Day Service (9)	X	X			Item 6, fig 3-4
Rehabilitative Service (10)	X	X		X	Item 7, fig 3-4
Nuclear Medicine (11)	X	X			Item 8, fig 3-4
Command & Administration (12)	X	X	X	X	Fig 3-5
Personnel Support Svc (13)	X	X	X	X	Fig 3-5
Inpatient Affairs (14)	X				None
Ambulatory Care Admin (15)		X			None
Materiel Svc (16)	X	X	X	X	Item 9, fig 3-4
Housekeeping (17)	X	X	X	X	Item 10, fig 3-4
Biomedical Equipment Rpr (18)	X	X	X	X	Item 11, fig 3-4
Linen & Laundry Svc (19)	X	X	X	X	Item 12, fig 3-4
Nutrition Care (20)	X			X	Item 13, fig 3-4
Other Support Svc (21)	X	X	X	X	Fig 3-6
Information Management (22)	X	X	X	X	Fig 3-5
Medical Automation Support (23)	X	X		X	Fig 3-5
Dental (24-27)			X		None

Table 3-3
Distribution of base operations support expenses for inpatient, outpatient, dental, and other services

Function	MEPR Code SAS 007	AMS Code	Performance factors	Formula used
Plant Management	ECA	.M6	Square feet	Fig 3-6
Operations of Utilities	ECB	.J0, .K1	Square feet	Fig 3-6
Maintenance of Real Property	ECC	.K2	Square feet	Fig 3-6
Minor Construction	ECD	.L0	Square feet	Fig 3-6
Other Engineering Support	ECE	.K3, .M2, .M3, .M5	Square feet	Fig 3-6
Lease/Rental of Real Property	ECF	.M9	Square feet	Fig 3-6
Transportation	ECG	.D0	Hours of service	Local study
Fire Protection	ECH	.M1	Square feet	Fig 3-6
Police Protection	ECI	.T0	Square feet	Fig 3-6
Communications	ECJ	395895	Personnel (FTE)	Fig 3-5
Other Base Support Svcs:	ECK			
. Tng and Other Admin (ECKA)		.N0	Personnel (FTE)	Fig 3-5
. Elec/Comm Equip & Cmd Gp (ECKB)		.CD, 202X20.60	Personnel (FTE)	Fig 3-5
. ADP (ECKC)		.P0	Personnel (FTE)	Fig 3-5
. Other (ECKD)			Personnel (FTE)	Fig 3-5

Table 3-3
Distribution of base operations support expenses for inpatient, outpatient, dental, and other services—Continued

Function	MEPR Code SAS 007	AMS Code	Performance factors	Formula used
Logistics (ECKE)		.B0	\$ Value/Issues	Fig 3-4
Laundry (ECKF)		.E0	Pounds	Fig 3-4
Troop Issue Subsistence Acty (ECKG)		722892	Rations	Fig 3-4

PATIENT CARE EXPENSES		REPORTING AGENCY TO:		FROM:		REPORTS CONTROL SYMBOL						
For use of this form, see AR 40-331; the proponent agency is the Office of The Surgeon General.		Commander HQ, USAHSC ATTN: HSRM-MR Fort Sam Houston, TX 78234-6000		Commander USA MEDCEN/MEDDAC		MED-304(R6)						
LINE NO (4-5)	FUNCTION a	100	CATEGORY b	C D E (7)	PERFORMANCE FACTORS (8-17)	TOTAL EXPENSES (\$ in 000)			PAGE NO 1	NO OF PAGES 3	PERIOD ENDING (11-13)	UNIT COST /
						MILITARY (1A-84)	CIVILIAN (2A-11)	CONTRACTUAL (3A-38)	SUPPLIES (3B-45)	OTHER (4A-55)	TOTAL	
1	INPATIENT CARE	847711.10000/847792.10000	Total	C	230,766	13,121	5,969	155	1,969	65	21,179	92.21
2	AMBULATORY CARE	847711.20000/847792.20000	Total	C	599,582	2,376	4,326	147	883	56	7,788	12.99
3	PHARMACY	847711.31000/847792.31000	Total	C	2,609,933	466	629		3,624	26	4,745	1.82
4	PATHOLOGY	847711.32000/847792.32000	Total	C	23,744,762	1,083	2,292	28	1,175	172	4,730	.20
5	RADIOLOGY	847711.33000/847792.33000	Total	C	528,052	891	1,175	20	700	25	2,811	5.32
6	SPECIAL PROCEDURES SERVICES	847711.34000/847792.34000	Total	C	384,947	108	84		19		211	.55
7	CENTRAL STERILE SUPPLY/ CENTRAL MATERIEL SERVICES	847711.35000/847792.35000	Total	C	669,544	148	209	2	438	24	821	1.23
8	SURGICAL SERVICES	847711.36000/847792.36000	Total	C	119,846	1,400	648		1,057	8	3,113	25.98
9	SAME DAY SERVICES	847711.37000/847792.37000	Total	C	24,618	279	81		113	4	477	19.38
10	REHABILITATIVE SERVICES	847711.38000/847792.38000	Total	C	125,002	1,062	397	1	114	2	1,376	12.61

EDITION OF NOV 80 IS OBSOLETE

DA FORM 3652, JUN 83

Figure 3-1. Sample of a completed DA Form 3652 for an abbreviated report

PATIENT CARE EXPENSES		REPORTING AGENCY TO:	FROM:	REPORTS CONTROL SYMBOL						
For use of this form, see AR 40-331; the proponent agency is the Office of The Surgeon General.		100	Commander HQ, USAHSC ATTN: HSRN-MR Fort Sam Houston, TX 78234-6000	Commander USA MEDCEN/MEDDAC	MED-304(RS)					
LINE NO	FUNCTION	CATEGORY	PERFORMANCE FACTORS	TOTAL EXPENSES (in 000)			UNIT COST			
(4-5)	(6)	(7)	(8-17)	MILITARY (18-34)	CIVILIAN (35-7)	CONTRACTUAL (38-39)	SUPPLIES (39-41)	OTHER (40-50)	TOTAL	(118-120)
(4-5)	(6)	(7)	(8-17)	(18-34)	(35-7)	(38-39)	(39-41)	(40-50)	(118-120)	(118-120)
11	847711.39000/847792.39000	Total	C 527,006		203	45	234		482	.91
	NUCLEAR MEDICINE									
12	847711.41000/847792.41000	Total	C 54,191	12,567	3,022	41	387	179	16,196	298.87
	COMMAND AND ADMINISTRATIVE SUPPORT SERVICES									
13	847711.42000/847792.42000	Total	C		118		14		132	
	PERSONNEL SUPPORT SERVICES									
14	847711.43000/847792.43000	Total	C 230,766	1,067	1,331		34	22	2,454	10.63
	INPATIENT AFFAIRS									
15	847711.44000/847792.44000	Total	C 670,814	1,478	965	31	51	49	2,574	3.84
	AMBULATORY CARE ADMINISTRATION									
16	847711.51000/847792.51000	Total	C 54,191	508	1,238	4	208	19	1,977	36.48
	MATERIEL SERVICES									
17	847711.52000/847792.52000	Total	C 246,109		1,581		213		1,794	7.29
	HOUSEKEEPING AND JANITORIAL SERVICES									
18	847711.53000/847792.53000	Total	C 34,371	57	771	136	217	1	1,182	34.39
	BIOMEDICAL EQUIPMENT REPAIR SERVICE									
19	847711.54000/847792.54000	Total	C 4,582	36	223		391		650	141.86
	LINEN AND LAUNDRY SERVICE									
20	847711.55000/847792.55000	Total	C 329,418	536	3,361	1	399	8	4,305	13.07
	NUTRITION CARE OPERATIONS (FORMERLY FOOD SERVICE OPERATIONS)									

EDITION OF NOV 80 IS OBSOLETE

DA FORM 3652, JUN 83

Figure 3-1. Sample of a completed DA Form 3652 for an abbreviated report—Continued

PATIENT CARE EXPENSES		REPORTING AGENCY TO:	FROM:	REPORTS CONTROL SYMBOL								
For use of this form, see AR 40-331; the proponent agency is the Office of The Surgeon General.		100	Commander HQ. USAHSC ATTN: HSRN-MR Fort Sam Houston, TX 78234-6000	Commander USA MEDCEN/MEDDAC	MED-304(R5)							
LINE NO	FUNCTION	CATEGORY	PERFORMANCE FACTORS	TOTAL EXPENSES (in 000)			UNIT COST					
(4-5)	a	b	(6-17)	MILITARY (18-24)	CIVILIAN (25-31)	CONTRACTUAL (32-36)	SUPPLIES (37-46)	OTHER (46-53)	TOTAL	PAGE NO	NO OF PAGES	PERFORMING OFFICE (118-120)
(4-5)	a	b	(6-17)	d	e	f	g	h	i	3	3	j
21	847711.59000/847792.59000	Total	C	105	24		14	2	145			
	OTHER SUPPORT SERVICES		C									
22	847711.60000/847792.60000	Total	C									
	INFORMATION MANAGEMENT		C									
23	848611.2/848612.2		C									
	MEDICAL AUTOMATION SUPPORT		C									
24	847715.11000	Total	C	1,686	64		6	12	82			48.64
	DENTAL ADMINISTRATION		C									
25	847715.12000	Total	C	405,094	565	1	203	7	2,502			6.92
	DENTAL SERVICES		C									
26	847715.13000	Total	C	142,945	129	4	133		266			1.86
	INSTALLATION DENTAL LABORATORY		C									
27	848611.3/848612.3	Total	C									
	DENTAL AUTOMATION SUPPORT		C									
28	TOTAL	Total	C	39,423	29,276	616	14,031	681	84,027			
35	MISCELLANEOUS DATA	Subs Alw	C	1,236								
		Pns Rations	C	226,853								
		Staff Rat	C	78,504								
		Guest Rat	C	24,061								
		Sur Collections	C									
			C									
			C									
			C									
			C									

DA FORM 3652, JUN 63

EDITION OF NOV 60 IS OBSOLETE

Figure 3-1. Sample of a completed DA Form 3652 for an abbreviated report—Continued

REPORTING AGENCY CODE (1-3)		TO: Commander HQ, USAHSC ATTN: HSRM-MR Fort Sam Houston, TX 78234-6000		FROM: Commander USA MEDCEN/MEDDAC		REPORTS CONTROL SYMBOL MED-304(RS)				
100						PAGE NO 1	NO OF PAGES 4			
PATIENT CARE EXPENSES For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.		CATEGORY b		TOTAL EXPENSES (in 000)				UNIT COST j		
LINE NO (4-4)	FUNCTION e	C (6)	D (7)	PERFORMANCE FACTORS (6-17) e	MILITARY (18-24) d	CIVILIAN (25-31) e	CONTRACTUAL (32-38) f	SUPPLIES (39-45) g	OTHER (46-50) h	TOTAL i
1	INPATIENT CARE	(u) Total	c	296,548	8,522	6,590	204	2,036	48	17,400
		(u) Inpatient	c	296,548	8,522	6,590	204	2,036	48	17,400
2	AMBULATORY CARE	(u) Total	c	1,107,487	6,046	5,056	313	1,042	3	12,460
		(u) Inpatient	c	296,548	1,136	930	59	196	1	2,342
		(u) Outpatient	c	899,279	4,910	4,106	254	846	2	10,118
3	PHARMACY	(u) Total	c	2,826,439	466	761	14	4,567	29	5,837
		(u) Inpatient	c	296,548	132	216	4	1,297	8	1,657
		(u) Outpatient	c	899,279	313	511	10	3,068	20	3,922
4	PATHOLOGY	(u) Total	c	31,124,831	1,715	2,687	94	1,018	285	5,799
		(u) Inpatient	c	236,548	593	930	33	352	99	2,007
		(u) Outpatient	c	899,279	1,066	1,669	58	633	177	3,603
5	RADIOLOGY	(u) Total	c	880,958	56	88	3	33	9	189
		(u) Inpatient	c	296,548	61	932	155	394	14	2,106
		(u) Outpatient	c	899,279	321	490	81	207	7	1,106
6	SPECIAL PROCEDURES SERVICES	(u) Total	c	109,899	17	26	4	11		58
		(u) Inpatient	c	296,548		125		6		131
		(u) Outpatient	c	899,279		61		3		64
7	CENTRAL STERILE SUPPLY/ CENTRAL MATERIEL SERVICE	(u) Total	c	945,209		3				3
		(u) Inpatient	c	296,548	277	201		447	7	882
		(u) Outpatient	c	899,279	174	136		303	5	598
8	SURGICAL SERVICES	(u) Total	c	140,891		3		7		13
		(u) Inpatient	c	296,548		767		1,119	1	1,887
		(u) Outpatient	c	899,279		767		1,119	1	1,887
9	SAME DAY SERVICES	(u) Total	c	28,112		67		127		194
		(u) Inpatient	c	296,548		34		64		98
		(u) Outpatient	c	899,279		33		63		96
10	REHABILITATIVE SERVICES	(u) Total	c	186,172		431		145		1,609
		(u) Inpatient	c	296,548	443	268		90		1,001
		(u) Outpatient	c	899,279	370	155		53		578
		(u) Other	c		20	8		2		30

EDITION OF NOV 80 IS OBSOLETE

DA FORM 3652, JUN 83

Figure 3-2. Sample of a completed DA Form 3652 for a full report

PATIENT CARE EXPENSES		REPORTING AGENCY TO:	FROM:	REPORTS CONTROL SYMBOL	
For use of this form, see AR 40-331, the proponent agency is the Office of The Surgeon General.		Commander HQ, USAHSC ATTN: HSRM-NR Fort Sam Houston, TX 78234-6000	Commander USA MEDCEN/MEDDAC	MED-304(R5)	
LINE NO	FUNCTION	100		PAGE NO	NO OF PAGES
(4-5)				2	4
11	NUCLEAR MEDICINE	(a) Total 702,162 (b) Inpatient 296,548 (c) Outpatient 899,279	MILITARY (18-24) 256 CIVILIAN (28-31) 186 70	CONTRACTUAL (35-39) 214 SUPPLIES (39-43) 153 59	OTHER (44-50) 69 50 19
12	COMMAND AND ADMINISTRATIVE SUPPORT SERVICES	(a) Total 70,296 (b) Inpatient 296,548 (c) Outpatient 899,279	4,687 1,697 685	58 21 8	426 154 62
13	PERSONNEL SUPPORT SERVICES	(a) Total 530,200 (b) Inpatient 296,548 (c) Outpatient 899,279	146 2,159 95	2 27 10	13 197 10
14	INPATIENT AFFAIRS	(a) Total 296,548 (b) Inpatient 296,548 (c) Outpatient 899,279	539 539 14	47 47 1	25 25 15
15	AMBULATORY CARE ADMINISTRATION	(a) Total 1,004,944 (b) Inpatient 296,548 (c) Outpatient 899,279	1,984 1,984 1,164	37 37 37	78 78 3,327
16	MATERIEL SERVICES	(a) Total 70,296 (b) Inpatient 296,548 (c) Outpatient 899,279	2,044 740 298	4 1 1	129 47 19
17	HOUSEKEEPING AND JANITORIAL SERVICES	(a) Total 308,768 (b) Inpatient 296,548 (c) Outpatient 899,279	943 715 311	2 2 39	59 806 350
18	BIOMEDICAL EQUIPMENT REPAIR SERVICE	(a) Total 52,136 (b) Inpatient 296,548 (c) Outpatient 899,279	584 211 86	671 243 98	3 1 25
19	LINEN AND LAUNDRY SERVICE	(a) Total 2,267,543 (b) Inpatient 296,548 (c) Outpatient 899,279	269 42 22	309 17 8	2 17 1
20	NUTRITION CARE OPERATIONS (FORMERLY FOOD SERVICE OPERATIONS)	(a) Total 418,820 (b) Inpatient 296,548 (c) Outpatient 899,279	778 631 147	1 1 1	15 13 2

DA FORM 3652, JUN 83

Figure 3-2. Sample of a completed DA Form 3652 for a full report—Continued

PATIENT CARE EXPENSES		REPORTING AGENCY CODE (1-3)	TO: Commander USAHSC ATTN: HSRM-YR Fort Sam Houston, TX 78234-6000	FROM: Commander USA MEDCEN/MEDDAC	REPORTS CONTROL SYMBOL MED-304(R5)			
For use of this form, see AR 40-331; the proper agency is the Office of The Surgeon General.		100			PAGE NO 3	NO OF PAGES 4		
LINE NO (4-6)	FUNCTION a	CATEGORY b (7)	PERFORMANCE FACTORS c (8-17)	MILITARY d (18-24)	CIVILIAN e (25-31)	CONTRACTUAL f (32-38)		
			TOTAL EXPENSES (in 000)					
				SUPPLIES g (39-46)	OTHER h (47-50)	TOTAL i (51)		
				UNIT COST j (52-55)				
21	847711.59000/847792.59000	(a) Total (b) Inpatient (c) Outpatient (d) Dental (e) Other	296,548 899,279 530,200	139 54 24 2 59	32 12 5 1 14	19 7 3 1 8	193 74 33 4 82	.25 .04 .01
22	878610.0	(a) Total (b) Inpatient (c) Outpatient (d) Other	296,548 899,279				154 104 47	.35 .05
23	848611.2/848612.2	(a) Total (b) Inpatient (c) Outpatient (d) Other					3	
24	847715.11000	(a) Total (b) Dental (c) Other	2,108 530,200	86 86		12 12	100 100	47.44 .19
25	847715.12000	(a) Total (b) Dental (c) Other	530,200 430,200	2,504 2,504	207 207	202 202	3,499 3,499	6.51 6.51
26	847715.13000	(a) Total (b) Dental (c) Other	636,245 530,200		148 148	5 3	153 153	.24 .29
27	848611.3/848612.3	(a) Total (b) Dental (c) Other				11 11	11	.02
28	TOTAL	(a) Total (b) Inpatient (c) Outpatient (d) Dental (e) Other	296,548 899,279 530,200	32,284 15,705 10,149 2,740 3,690	35,116 19,397 9,697 1,193 4,829	15,042 8,221 5,468 306 1,137	85,449 44,541 26,304 4,329 10,275	150.20 29.25 8.16
29	BASE OPERATIONS	(a) Total (b) Inpatient (c) Outpatient (d) Dental (e) Other	296,548 899,279 530,200				23,807 9,295 4,279 1,013 9,220	31.34 4.76 1.91
30	DEPRECIATION	(a) Total (b) Inpatient (c) Outpatient (d) Dental (e) Other	296,548 899,279 530,200				664 446 180 38	1.50 .20 .07

EDITION OF NOV 80 IS OBSOLETE

DA FORM 3652, JUN 83

Figure 3-2. Sample of a completed DA Form 3652 for a full report—Continued

PATIENT CARE EXPENSES		REPORTING AGENCY CODE (1-3)	TO: Commander USAHSC ATTN: HSRM-MR Fort Sam Houston, TX 78234-6000	FROM: Commander USA MEDCEN/MEDDAC	REPORTS CONTROL SYMBOL MED-304(R)	
LINE NO (4-5)	FUNCTION a	CATEGORY b	PERFORMANCE FACTORS c	MILITARY (16-24)	CIVILIAN (25-31)	CONTRACTUAL (32-38)
		(1)	(2)	(3)	(4)	(5)
		(6)	(7)	(8)	(9)	(10)
		(11)	(12)	(13)	(14)	(15)
		(16)	(17)	(18)	(19)	(20)
		(21)	(22)	(23)	(24)	(25)
		(26)	(27)	(28)	(29)	(30)
		(31)	(32)	(33)	(34)	(35)
		(36)	(37)	(38)	(39)	(40)
		(41)	(42)	(43)	(44)	(45)
		(46)	(47)	(48)	(49)	(50)
		(51)	(52)	(53)	(54)	(55)
		(56)	(57)	(58)	(59)	(60)
		(61)	(62)	(63)	(64)	(65)
		(66)	(67)	(68)	(69)	(70)
		(71)	(72)	(73)	(74)	(75)
		(76)	(77)	(78)	(79)	(80)
		(81)	(82)	(83)	(84)	(85)
		(86)	(87)	(88)	(89)	(90)
		(91)	(92)	(93)	(94)	(95)
		(96)	(97)	(98)	(99)	(100)
		(101)	(102)	(103)	(104)	(105)
		(106)	(107)	(108)	(109)	(110)
		(111)	(112)	(113)	(114)	(115)
		(116)	(117)	(118)	(119)	(120)
		(121)	(122)	(123)	(124)	(125)
		(126)	(127)	(128)	(129)	(130)
		(131)	(132)	(133)	(134)	(135)
		(136)	(137)	(138)	(139)	(140)
		(141)	(142)	(143)	(144)	(145)
		(146)	(147)	(148)	(149)	(150)
		(151)	(152)	(153)	(154)	(155)
		(156)	(157)	(158)	(159)	(160)
		(161)	(162)	(163)	(164)	(165)
		(166)	(167)	(168)	(169)	(170)
		(171)	(172)	(173)	(174)	(175)
		(176)	(177)	(178)	(179)	(180)
		(181)	(182)	(183)	(184)	(185)
		(186)	(187)	(188)	(189)	(190)
		(191)	(192)	(193)	(194)	(195)
		(196)	(197)	(198)	(199)	(200)
		(201)	(202)	(203)	(204)	(205)
		(206)	(207)	(208)	(209)	(210)
		(211)	(212)	(213)	(214)	(215)
		(216)	(217)	(218)	(219)	(220)
		(221)	(222)	(223)	(224)	(225)
		(226)	(227)	(228)	(229)	(230)
		(231)	(232)	(233)	(234)	(235)
		(236)	(237)	(238)	(239)	(240)
		(241)	(242)	(243)	(244)	(245)
		(246)	(247)	(248)	(249)	(250)
		(251)	(252)	(253)	(254)	(255)
		(256)	(257)	(258)	(259)	(260)
		(261)	(262)	(263)	(264)	(265)
		(266)	(267)	(268)	(269)	(270)
		(271)	(272)	(273)	(274)	(275)
		(276)	(277)	(278)	(279)	(280)
		(281)	(282)	(283)	(284)	(285)
		(286)	(287)	(288)	(289)	(290)
		(291)	(292)	(293)	(294)	(295)
		(296)	(297)	(298)	(299)	(300)
		(301)	(302)	(303)	(304)	(305)
		(306)	(307)	(308)	(309)	(310)
		(311)	(312)	(313)	(314)	(315)
		(316)	(317)	(318)	(319)	(320)
		(321)	(322)	(323)	(324)	(325)
		(326)	(327)	(328)	(329)	(330)
		(331)	(332)	(333)	(334)	(335)
		(336)	(337)	(338)	(339)	(340)
		(341)	(342)	(343)	(344)	(345)
		(346)	(347)	(348)	(349)	(350)
		(351)	(352)	(353)	(354)	(355)
		(356)	(357)	(358)	(359)	(360)
		(361)	(362)	(363)	(364)	(365)
		(366)	(367)	(368)	(369)	(370)
		(371)	(372)	(373)	(374)	(375)
		(376)	(377)	(378)	(379)	(380)
		(381)	(382)	(383)	(384)	(385)
		(386)	(387)	(388)	(389)	(390)
		(391)	(392)	(393)	(394)	(395)
		(396)	(397)	(398)	(399)	(400)
		(401)	(402)	(403)	(404)	(405)
		(406)	(407)	(408)	(409)	(410)
		(411)	(412)	(413)	(414)	(415)
		(416)	(417)	(418)	(419)	(420)
		(421)	(422)	(423)	(424)	(425)
		(426)	(427)	(428)	(429)	(430)
		(431)	(432)	(433)	(434)	(435)
		(436)	(437)	(438)	(439)	(440)
		(441)	(442)	(443)	(444)	(445)
		(446)	(447)	(448)	(449)	(450)
		(451)	(452)	(453)	(454)	(455)
		(456)	(457)	(458)	(459)	(460)
		(461)	(462)	(463)	(464)	(465)
		(466)	(467)	(468)	(469)	(470)
		(471)	(472)	(473)	(474)	(475)
		(476)	(477)	(478)	(479)	(480)
		(481)	(482)	(483)	(484)	(485)
		(486)	(487)	(488)	(489)	(490)
		(491)	(492)	(493)	(494)	(495)
		(496)	(497)	(498)	(499)	(500)
		(501)	(502)	(503)	(504)	(505)
		(506)	(507)	(508)	(509)	(510)
		(511)	(512)	(513)	(514)	(515)
		(516)	(517)	(518)	(519)	(520)
		(521)	(522)	(523)	(524)	(525)
		(526)	(527)	(528)	(529)	(530)
		(531)	(532)	(533)	(534)	(535)
		(536)	(537)	(538)	(539)	(540)
		(541)	(542)	(543)	(544)	(545)
		(546)	(547)	(548)	(549)	(550)
		(551)	(552)	(553)	(554)	(555)
		(556)	(557)	(558)	(559)	(560)
		(561)	(562)	(563)	(564)	(565)
		(566)	(567)	(568)	(569)	(570)
		(571)	(572)	(573)	(574)	(575)
		(576)	(577)	(578)	(579)	(580)
		(581)	(582)	(583)	(584)	(585)
		(586)	(587)	(588)	(589)	(590)
		(591)	(592)	(593)	(594)	(595)
		(596)	(597)	(598)	(599)	(600)
		(601)	(602)	(603)	(604)	(605)
		(606)	(607)	(608)	(609)	(610)
		(611)	(612)	(613)	(614)	(615)
		(616)	(617)	(618)	(619)	(620)
		(621)	(622)	(623)	(624)	(625)
		(626)	(627)	(628)	(629)	(630)
		(631)	(632)	(633)	(634)	(635)
		(636)	(637)	(638)	(639)	(640)
		(641)	(642)	(643)	(644)	(645)
		(646)	(647)	(648)	(649)	(650)
		(651)	(652)	(653)	(654)	(655)
		(656)	(657)	(658)	(659)	(660)
		(661)	(662)	(663)	(664)	(665)
		(666)	(667)	(668)	(669)	(670)
		(671)	(672)	(673)	(674)	(675)
		(676)	(677)	(678)	(679)	(680)
		(681)	(682)	(683)	(684)	(685)
		(686)	(687)	(688)	(689)	(690)
		(691)	(692)	(693)	(694)	(695)
		(696)	(697)	(698)	(699)	(700)
		(701)	(702)	(703)	(704)	(705)
		(706)	(707)	(708)	(709)	(710)
		(711)	(712)	(713)	(714)	(715)
		(716)	(717)	(718)	(719)	(720)
		(721)	(722)	(723)	(724)	(725)
		(726)	(727)	(728)	(729)	(730)
		(731)	(732)	(733)	(734)	(735)
		(736)	(737)	(738)	(739)	(740)
		(741)	(742)	(743)	(744)	(745)
		(746)	(747)	(748)	(749)	(750)
		(751)	(752)	(753)	(754)	(755)
		(756)	(757)	(758)	(759)	(760)
		(761)	(762)	(763)	(764)	(765)
		(766)	(767)	(768)	(769)	(770)
		(771)	(772)	(773)	(774)	(775)
		(776)	(777)	(778)	(779)	(780)
		(781)	(782)	(783)	(784)	(785)
		(786)	(787)	(788)	(789)	(790)
		(791)	(792)	(793)	(794)	(795)
		(796)	(797)	(798)	(799)	(800)
		(801)	(802)	(803)	(804)	(805)
		(806)	(807)	(808)	(809)	(810)
		(811)	(812)	(813)	(814)	(815)
		(816)	(817)	(818)	(819)	(820)
		(821)	(822)	(823)	(824)	(825)
		(826)	(827)	(828)	(829)	(830)
		(831)	(832)	(833)	(834)	(835)
		(836)	(837)	(838)	(839)	(840)
		(841)	(842)	(843)	(844)	(845)
		(846)	(847)	(848)	(849)	(850)
		(851)	(852)	(853)	(854)	(855)
		(856)	(857)	(858)	(859)	(860)
		(861)	(862)	(863)	(864)	(865)
		(866)	(867)	(868)	(869)	(870)
		(871)	(872)	(873)	(874)	(875)
		(876)	(877)	(878)	(879)	(880)
		(881)	(882)	(883)	(884)	(885)
		(886)	(887)	(888)	(889)	(890)
		(891)	(892)	(893)	(894)	(895)
		(896)	(897)	(898)	(899)	(900)
		(901)	(902)	(903)	(904)	(905)
		(906)	(907)	(908)	(909)	(910)
		(911)	(912)	(913)	(914)	(915)
		(916)	(917)	(918)	(919)	(920)
		(921)	(922)	(923)	(924)	(925)
		(926)	(927)	(928)	(929)	(930)
		(931)	(932)	(933)	(934)	(935)
		(936)	(937)	(938)	(939)	(940)
		(941)	(942)	(943)	(944)	(945)
		(946)	(947)	(948)	(949)	(950)
		(951)	(952)	(953)	(954)	(955)
		(956)	(957)	(958)	(959)	(960)
		(961)	(962)	(963)	(964)	(965)
		(966)	(967)	(968)	(969)	(970)
		(971)	(972)	(973)	(974)	(975)
		(976)	(977)	(978)	(979)	(980)
		(981)	(982)	(983)	(984)	(985)
		(986)	(987)	(988)	(989)	(990)
		(991)	(992)	(993)	(994)	(995)
		(996)	(997)	(998)	(999)	(1000)
		(1001)	(1002)	(1003)	(1004)	(1005)
		(1006)	(1007)	(1008)	(1009)	(1010)
		(1011)	(1012)	(1013)	(1014)	(1015)
		(1016)	(1017)	(1018)		

MEDICAL CARE COMPOSITE UNIT (MCCU) WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

TOTAL WORKLOAD (Not Daily Average)	QUANTITY	X	FACTOR	MCCU	PERCENT
INPATIENT					
BED DAYS	296,548	X	1.0	206,548.0	
ADMISSIONS	23,282	X	10.0	232,820.0	
LIVE BIRTHS	1,480	X	10.0	14,800.0	
INPATIENT CLINIC VISITS (Ambulatory - Rehabilitative Services)	324,007	X	0.3	97,202.1	
TOTAL INPATIENT COMPOSITE UNITS	-		-	641,370.1	67.8
OUTPATIENT					
OUTPATIENT CLINIC VISITS (Ambulatory - Rehabilitative Services)	966,115	X	0.3	289,834.5	30.7
OTHER					
TOTAL CLINIC VISITS (Community Health Nurse, MHCS, and Occupational Health Clinics)	46,680	X	0.3	14,004.0	1.5
TOTAL COMPOSITE UNITS				945,208.6	100.0

DA FORM 5656-R, SEP 87

Figure 3-3. Sample of a completed DA Form 5656-R

WORKLOAD WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

FUNCTION (Performance Factor)	INPATIENT QUANTITY & %	OUTPATIENT QUANTITY & %	DENTAL QUANTITY & %	OTHER QUANTITY & %	TOTAL QUANTITY & %
1. AMBULATORY CARE (Clinic Visits)	208,208 18.8	899,279 81.2	-	-	1,107,487 100
2. PHARMACY (Weighted Procedures)	802,366 28.4	1,899,142 62.1	25,644	99,267 3.3	2,826,439 100
3. PATHOLOGY (Weighted Procedures)	10,772,122 34.6	19,338,294 62.1	-	1,014,415 3.3	31,124,831 100
4. RADIOLOGY (Weighted Procedures)	567,369 64.4	297,963 33.8	-	15,626 1.8	880,958 100
5. SPECIAL PROCEDURES SVC (Procedures)	53,688 48.9	53,694 48.9	-	2,517 2.3	109,899 100
6. SAME DAY SERVICES (Minutes of Service)	14,201 50.5	13,911 49.5	-	-	28,112 100
7. REHABILITATIVE SERVICES (Visits)	115,822 62.2	66,879 35.9	-	3,471 1.9	186,172 100
8. NUCLEAR MEDICINE (Weighted Procedures)	409,361 72.5	192,801 27.5	-	-	702,162 100
9. MATERIEL SERVICES (\$ Value of Issues)	25,445 36.2	10,270 14.6	2,178 3.1	32,403 46.1	70,296 100
10. HOUSEKEEPING (Hours of Service)	120,168 38.9	52,182 16.9	5,218 1.7	131,200 42.5	308,768 100
11. BIOMEDICAL EQUIP RPR (Hours of Service)	18,878 36.2	7,608 14.6	1,618 3.1	24,032 46.1	52,136 100
12. LINEN AND LAUNDRY (Pounds)	1,436,306 63.3	743,120 32.8	49,933 2.2	38,184 1.7	2,267,543 100
13. NUTRITION CARE (Rations Served)	339,630 81.1	-	-	79,190 18.9	418,820 100

DA FORM 5657-R, SEP 87

Figure 3-4. Sample of a completed DA Form 5657-R

PERSONNEL STRENGTH WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

ITEM (MEPR Code)	TOTAL	INPATIENT	OUTPATIENT	DENTAL	OTHER
1. TRAINING (EBE, EBF, EBG)	72	-	-	-	72
2. INPATIENT CARE (A)	1,297	1,297	-	-	-
3. AMBULATORY CARE (B)	425	80	345	-	-
4. PHARMACY (DA)	72	20	48	1	3
5. PATHOLOGY (DB)	213	74	132	-	7
6. RADIOLOGY (DC)	152	98	51	-	3
7. SPECIAL PROC SVC (DD)	62	30	30	-	2
8. CSS/CMS (DE)	35	24	10	-	1
9. SURGICAL SERVICES (DF)	123	123	-	-	-
10. SAME DAY SERVICES (DG)	19	10	9	-	-
11. REHABILITATIVE SVC (DH)	132	82	47	-	3
12. NUCLEAR MEDICINE (DI)	21	15	6	-	-
13. INPATIENT AFFAIRS (EJ)	212	212	-	-	-
14. AMBULATORY CARE ADMIN (EK)	255	-	255	-	-
15. MATERIEL SERVICES (EE)	137	50	20	4	63
16. HOUSEKEEPING (EF)	128	46	19	4	59
17. BIOMEDICAL EQUIP RPR (EG)	83	30	12	3	38
18. LINEN & LAUNDRY (EH)	22	14	7	1	-
19. NUTRITION CARE (EI)	310	251	-	-	59
20. OTHER SUPPORT SVC (ECA)	6	2	1	1	2
21. DENTAL (C)	197	-	-	197	-
22. OTHER MEDICAL ACTV]	115	-	-	-	115
(OTHER F)					
23. TENANTS/ATCH UNITS]	2,457	-	-	-	2,457
24. STUDENTS (FAK)	246	-	-	-	236
25. TOTAL	6,791	2,458	992	211	3,130
26. PERCENTAGE	100	36.2	14.6	3.1	46.1

DA FORM 5658-R, SEP 87

Figure 3-5. Sample of a completed DA Form 5658-R

SQUARE FOOTAGE WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

ITEM	TOTAL	INPATIENT	OUTPATIENT	DENTAL	OTHER
1. Wards, Operating Room, Recovery Room, Nursery	1,050,799	1,050,799	-	-	-
2. Clinics	630,904	118,415	512,489	-	-
3. Pharmacy	21,922	6,226	14,732	197	767
4. Pathology	99,834	34,543	61,997	-	3,294
5. Radiology	102,047	65,718	34,492	-	1,837
6. Special Procedures Svc	13,881	6,788	6,788	-	305
7. CSS/CMS	29,710	20,173	9,121	-	416
8. Surgical Services	95,512	95,512	-	-	-
9. Same Day Services	28,200	14,241	13,959	-	-
10. Rehabilitative Svc	64,791	40,300	23,260	-	1,231
11. Nuclear Medicine	11,714	8,493	3,221	-	-
12. Command and Administration	8,320	3,011	1,215	258	3,836
13. Personnel Support	100	36	15	3	46
14. Inpatient Affairs	6,420	6,420	-	-	-
15. Ambulatory Care Admin	3,623	-	3,623	-	-
16. Materiel Services	17,125	6,199	2,500	531	7,895
17. Housekeeping	1,280	498	216	22	544
18. Biomedical Equip Rpr	3,735	1,352	545	116	1,722
19. Linen & Laundry	24,200	15,319	7,938	532	411
20. Nutrition Care	102,646	97,844	-	-	22,802
21. Other Support Services	708	303	133	12	322
22. Dental	64,670	-	-	64,670	-
23. Other Medical Activities	32,545	-	-	-	32,545
24. Training	42,936	-	-	-	42,936
25. Tenants & Atchd Units	1,623,486	-	-	-	-
26. TOTAL	4,099,180	1,592,190	696,244	66,341	1,744,405
27. PERCENTAGE	100.0	38.3	17.0	1.6	42.6

DA FORM 5659-R, SEP 87

Figure 3-6. Sample of a completed DA Form 5659-R

Certificate of Transfer of MSA Accountability

I certify that, to the best of my knowledge and belief, the attached is an accurate and complete summary of all outstanding accounts receivable and an accurate listing of controlled forms on hand as of *(time) (date)*.

All transaction within the MSA as of *(time) (date)* are accurately shown on the accounts and records of the MSA, and are documented by copies of DD Form 1131, DA Form 3929, DA Form 3155, DA Form 3156 or authorized facsimiles machine generated, and other authorized documents. All MSA records and accounts are transferred to my successor.

(Signature of MSAO)

(Date)

(Typed name and grade)

I certify that I have examined and verified the MSA accounts and records covered by the above certification, verified the change fund, and accept the accountability as of *(time) (date)*.

Approved:

(Signature of relieving officer)

(Typed name and grade)

(Date)

(Signature of facility commander)

(Typed name and grade)

Figure 5-1. Sample MSA transfer certificate

MSAO Discontinuance Statement

All transactions through *(date)*, have been posted in the MSA accounts and records of *(facility)* . The change fund *(amount)* has been returned to the finance and accounting officer and all collections deposited. Controlled forms in my accountability have been transferred to the forms officer and a receipt obtained. Current accounts receivable, DA Form 3154 (Nos. 3 and 4 copies) or authorized facsimiles machine generated, totaling (\$ *sum*), and other MSA records are transferred to:

(Name and grade of finance and accounting officer)

(Name and address of installation or activity)

(Date)

(Signature of MSAO)

(Typed name and grade)

I have examined the MSA accounts and records covered by the above statement and accept the accountability and records.

(Date)

(Signature of servicing FAO)

(Typed name and grade)

APPROVED:

(Date)

(Signature of facility commander)

(Typed name and grade)

Figure 5-2. Sample MSAO discontinuance statement

Hospital Subsistence Billings

Appropriation Billed: 21*2010

Date: Period covered

	Rations	Rate	Amount
--	---------	------	--------

Patients:

AD ARMY ENL

AD NAVY ENL

AD MARINE ENL

AD AIR FORCE ENL

OTHER (Define)

Duty Personnel:

AD ARMY ENL

AD NAVY ENL

AD MARINE ENL

AD AIR FORCE

OTHER (Define)

Guests:

AD ARMY ENL

AD NAVY ENL

AD MARINE ENL

AD AIR FORCE ENL

OTHER (Define)

*Applicable (Current) Fiscal Year.

Data to substantiate Charges to the Military Personnel, Army (MPA) Appropriation.

Figure 5-3. Food billings format

Glossary

Section I Abbreviations

A and D

admission and disposition

ADP

automatic data processing

ADPS

Automatic data processing system

AMEDD

Army Medical Department (U.S.)

AMS

Army Management Structure

AMSCO

Army Management Structure Code

AOD

administrative officer of the day

AQCESS

Automatic Quality of Care Evaluation Support System

ARA

assigned responsible agency

ARNG

Army National Guard (U.S.)

AWOL

absent without leave

BAMC

Brooke Army Medical Center

BAS

basic allowance for subsistence

BASOPS

Base Operations Support

BDF

blood donor fee

BVS

bifocal vision spectacles

CF

complete frames (spectacles)

CMS

central material supply

CSR

clinician survey report

CSS

central sterile services

CY

calendar year

DENTAC

dental activity

DOD

Department of Defense

DHHS

Department of Health and Human Services

DTF

dental treatment facility

EAS

Expense Assignment System

EOR

Element of Resource (formerly Element of Expense)

FAA

Federal Aviation Administration

FAO

finance and accounting office

FDA

Food and Drug Administration

FMS

foreign military sales

FTE

full-time equivalent

FY

fiscal year

HCSSA

Health Care Systems Support Activity

HQDA

Headquarters, Department of the Army

HSC

Health Services Command (U.S. Army)

I and R

Invoice and Receipt

IMET

International Military Education and Training

MACOM

major Army command (U.S.)

MAR

manpower availability report

MCA

military construction appropriations

MCCU

medical care composite unit

MEDCEN

medical center (U.S. Army)

MEDCOM

Army medical command

MEDDAC

Medical Department activity (U.S. Army)

MEDICARE

medical care (Social Security Health Insurance Program for the Aged)

MEPR

Medical Expense and Performance Report

MEPRS

Medical Expense and Performance Reporting System

MEPS

Military Enlistment Processing Station(s)

MOD

medical officer of the day

MPA

Military Personnel, Army (appropriation)

MSA

medical services account

MSAO

medical services accountable officer

MTF

medical treatment facility

NAF

nonappropriated fund

NATO

North Atlantic Treaty Organization

NGPA

National Guard Personnel, Army (appropriation)

no.

number

NOAA

National Oceanic and Atmospheric Administration

OASD(HA)

Office of the Assistant Secretary of Defense (Health Affairs)

OCONUS

outside continental United States

OMA

Operations and Maintenance, Army (appropriations)

OMB

Office of Management and Budget

OTSG

Office of The Surgeon General (U.S. Army)

OWCP

Office of Workers' Compensation Program

PCOM

(tape identification code)

PCS

permanent change of station

RCS
requirement control symbol

RON
remains overnight

ROTC
Reserve Officers' Training Corps

RPA
Reserve Personnel, Army (appropriation)

Rpr
repair

SF-FBP
station-furnished fee basis physician

SHAPE
Supreme Headquarters Allied Powers Europe

SUBS-CHILD
subsistence rate, child under 12

SUBS-FCO
subsistence rate, food cost only

SUBS-SUR
subsistence rate, surcharge (all diners except those covered under SUBS-CHILD and SUBS-FCO)

Svc
service

SVS
single vision spectacles

TDRL
Temporary Disability Retired List

TDY
temporary duty

TMEP
(tape identification code)

TOE
table(s) of organization and equipment

UCA
Uniform Chart of Accounts (now the expense assignment and workload component of MEPRS)

UCAPERS
Uniform Chart of Accounts Personnel System

USAHSC
U.S. Army Health Services Command

USAMMA
U.S. Army Medical Materiel Agency

USAR
U.S. Army Reserve

USCG
U.S. Coast Guard

USM
Uniform Staffing Methodologies (now the

manpower and performance component of MEPRS)

USO
United Service Organization

VA
Veterans' Administration

Section II **Terms**

Station-furnished health services
Health care services or commodities obtained by the Army from civilian sources on a fee-for-service basis. These civilian sources provide health services within Army facilities, including MEPS.

Section III **Special Abbreviations and Terms** There are no special terms.

RESERVED

MEDICAL CARE COMPOSITE UNIT (MCCU) WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

TOTAL WORKLOAD (Not Daily Average)	QUANTITY	X	FACTOR	MCCU	PERCENT
INPATIENT					
BED DAYS					
ADMISSIONS					
LIVE BIRTHS					
INPATIENT CLINIC VISITS (Ambulatory - Rehabilitative Services)					
TOTAL INPATIENT COMPOSITE UNITS					
OUTPATIENT					
OUTPATIENT CLINIC VISITS (Ambulatory - Rehabilitative Services)					
OTHER					
TOTAL CLINIC VISITS (Community Health Nurse, MHCS, and Occupational Health Clinics)					
TOTAL COMPOSITE UNITS					

WORKLOAD WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

FUNCTION (Performance Factor)	INPATIENT QUANTITY & %	OUTPATIENT QUANTITY & %	DENTAL QUANTITY & %	OTHER QUANTITY & %	TOTAL QUANTITY & %
1. AMBULATORY CARE (Clinic Visits)					
2. PHARMACY (Weighted Procedures)					
3. PATHOLOGY (Weighted Procedures)					
4. RADIOLOGY (Weighted Procedures)					
5. SPECIAL PROCEDURES SVC (Procedures)					
6. SAME DAY SERVICES (Minutes of Service)					
7. REHABILITATIVE SERVICES (Visits)					
8. NUCLEAR MEDICINE (Weighted Procedures)					
9. MATERIEL SERVICES (\$ Value of Issues)					
10. HOUSEKEEPING (Hours of Service)					
11. BIOMEDICAL EQUIP RPR (Hours of Service)					
12. LINEN AND LAUNDRY (Pounds)					
13. NUTRITION CARE (Rations Served)					

PERSONNEL STRENGTH WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

ITEM (MEPR Code)	TOTAL	INPATIENT	OUTPATIENT	DENTAL	OTHER
1. TRAINING (EBE, EBF, EBG)					
2. INPATIENT CARE (A)					
3. AMBULATORY CARE (B)					
4. PHARMACY (DA)					
5. PATHOLOGY (DB)					
6. RADIOLOGY (DC)					
7. SPECIAL PROC SVC (DD)					
8. CSS/CMS (DE)					
9. SURGICAL SERVICES (DF)					
10. SAME DAY SERVICES (DG)					
11. REHABILITATIVE SVC (DH)					
12. NUCLEAR MEDICINE (DI)					
13. INPATIENT AFFAIRS (EJ)					
14. AMBULATORY CARE ADMIN (EK)					
15. MATERIEL SERVICES (EE)					
16. HOUSEKEEPING (EF)					
17. BIOMEDICAL EQUIP RPR (EG)					
18. LINEN & LAUNDRY (EH)					
19. NUTRITION CARE (EI)					
20. OTHER SUPPORT SVC (ECA)					
21. DENTAL (C)					
22. OTHER MEDICAL ACTV] (OTHER F)					
23. TENANTS/ATCH UNITS]					
24. STUDENTS (FAK)					
25. TOTAL					
26. PERCENTAGE					

SQUARE FOOTAGE WORKSHEET

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

ITEM	TOTAL	INPATIENT	OUTPATIENT	DENTAL	OTHER
1. Wards, Operating Room, Recovery Room, Nursery					
2. Clinics					
3. Pharmacy					
4. Pathology					
5. Radiology					
6. Special Procedures Svc					
7. CSS/CMS					
8. Surgical Services					
9. Same Day Services					
10. Rehabilitative Svc					
11. Nuclear Medicine					
12. Command and Administration					
13. Personnel Support					
14. Inpatient Affairs					
15. Ambulatory Care Admin					
16. Materiel Services					
17. Housekeeping					
18. Biomedical Equip Rpr					
19. Linen & Laundry					
20. Nutrition Care					
21. Other Support Services					
22. Dental					
23. Other Medical Activities					
24. Training					
25. Tenants & Atchd Units					
26. TOTAL					
27. PERCENTAGE					

**CONFIDENTIAL AFFIDAVIT OF FINANCIAL STATUS SUBMITTED FOR CONSIDERATION ONLY
IN CONNECTION WITH INDEBTEDNESS TO THE UNITED STATES ARMY**

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

PRIVACY ACT INFORMATION

AUTHORITY: Federal Claims Collection Act of 1966. PRINCIPLE PURPOSE: Resolving the former service member's indebtedness to the U.S. Government. ROUTINE USES: Evaluate debtor's ability to pay. Furnish information as necessary to the Dept. of Justice to determine proper collection. DISCLOSURE IS VOLUNTARY: However, failure to respond may result in obtaining financial data from a commercial credit company and referral of the indebtedness to the Dept. of Justice for suit.

1. DEBTOR'S NAME AND ADDRESS		PLEASE COMPLETE AND RETURN THIS FORM		
		<input type="checkbox"/> CDR, USAFAC,ATTN:DEPT 80 <input type="checkbox"/> CDR, USAFAC,ATTN:DEPT 90 INDIANAPOLIS, INDIANA 46249-0001		
SERVICE MEMBER'S NAME		2. SERVICE MEMBER'S SSN	3. DEBTOR'S SSN	4. AMOUNT OF INDEBTEDNESS
5. ADDRESS CORRECTION		6. DATE OF BIRTH		7. MARITAL STATUS <input type="checkbox"/> MARRIED <input type="checkbox"/> SINGLE
8. NAME AND ADDRESS OF EMPLOYER		9. OCCUPATION OR EMPLOYMENT		10. NUMBER OF DEPENDENTS OTHER THAN YOURSELF
		11. MONTHLY SALARY OR WAGES \$		12. OTHER REGULAR INCOME PER MONTH \$
13. NUMBER OF OTHER MEMBERS IN YOUR HOUSEHOLD WITH INCOME		14. RELATION		15. MONTHLY INCOME OF OTHER MEMBERS IN YOUR HOUSEHOLD \$
16. AVERAGE BALANCE OF YOUR BANK ACCOUNT \$	17. AVERAGE BALANCE OF YOUR SAVINGS ACCOUNT \$	18. DO YOU OWN STOCKS, BONDS OR OTHER SECURITIES?		19. APPROXIMATE VALUE OF SECURITIES \$
20. DESCRIPTION OF REAL ESTATE OWNED BY YOU				
21. ASSESSED VALUE OF PROPERTY	22. MARKET VALUE OF PROPERTY	23. HOW MUCH DO YOU OWE ON THIS PROPERTY?	24. MONTHLY PAYMENT ON THIS PROPERTY	
25. DO YOU OWN AN AUTO-MOBILE?	26. YEAR AND MAKE OF CAR	27. TOTAL OWED ON CAR	28. MONTHLY PAYMENTS ON CAR	
LIST YOUR OTHER DEBTS, GIVING NAMES OF CREDITORS AND AMOUNTS OWED: (If additional space is needed, use reverse side).				
29a. CREDITORS		29b. AMOUNT OWED	29c. MONTHLY PAYMENTS	

30. STATE ANY CIRCUMSTANCES WHICH YOU DESIRE US TO CONSIDER PRIOR TO TAKING FURTHER ACTION TO COLLECT THE DEBT: (If additional space is needed, use reverse side.)

I PROMISE TO PAY THE SUM OF \$_____ PLUS LATE PAYMENT CHARGES AT THE PER ANNUM RATE PRESCRIBED BY THE DEPARTMENT OF TREASURY, IN MONTHLY INSTALLMENTS OF \$_____, ON OR BEFORE THE FIRST DAY OF EACH CALENDAR MONTH UNTIL MY OBLIGATION TO THE UNITED STATES IS PAID IN FULL. I UNDERSTAND THAT IF I DEFAULT IN THE AGREED ARRANGEMENT, THE REMAINING BALANCE OF THIS OBLIGATION, TO INCLUDE ACCRUED LATE PAYMENT CHARGES, SHALL BECOME IMMEDIATELY DUE AND PAYABLE WITHOUT FURTHER NOTICE.

SIGNATURE

DATE

I DECLARE UNDER THE PENALTIES PROVIDED FOR BY TITLE 18, SEC. 1001, U.S. CODE, THAT THE ANSWERS AND STATEMENTS CONTAINED HEREIN ARE TO THE BEST OF MY KNOWLEDGE AND BELIEF TRUE, CORRECT, AND COMPLETE.

WARNING: TITLE 18, SEC. 1001, U.S. CODE: "WHOEVER***KNOWINGLY AND WILLFULLY FALSIFIES, CONCEALS OR COVERS UP BY ANY TRICK, SCHEME, OR DEVICE A MATERIAL FACT, OR MAKES ANY FALSE, FICTITIOUS OR FRAUDULENT STATEMENTS OR REPRESENTATIONS,***SHALL BE FINED NOT MORE THAN \$10,000 OR IMPRISONED NOT MORE THAN FIVE YEARS OR BOTH."

FOR ADDITIONAL INFORMATION OR REMARKS

Promissory Note in Repayment of Preexisting Debt

For use of this form, see AR 40-330; the proponent agency is the Office of The Surgeon General.

1. **Obligation** - For value received, I (we, jointly and severally,) the maker(s), promise to pay to the order of the Department of the Army the principal sum with accrued interest in the amount and on the date shown above. This note is being given for the purpose of refinancing and paying off an amount which constitutes the sum of the principal due and all unpaid interest and other charges owed to the United States on the past due debt, account number captioned above. I (we) hereby acknowledge and admit the validity and amount of that preexisting debt, which the principal sum stated in this note is intended to repay.
2. **Installments** - This note is to be paid in monthly installments payable on or before the 1st day of each month, beginning on the due date shown above. Payments must continue until either the principal sum and all interest and other charges assessed under the provisions of this note have been fully paid, or this note is considered to be in default. The monthly installment amounts shall be in an amount which will fully repay your debt, including any late payment penalties, administrative charges and interest within 3 years.
3. **Administrative Charges** - Administrative charges to cover the costs incurred by the United States in handling and processing past due amounts may be assessed at the rate of \$15.00.
4. **Late Payment Penalties** - Late payment penalties may be assessed on any amounts more than ninety (90) days past due.
5. **Payment Crediting** - The payments that I (we) make under this note will be credited first to outstanding penalties and administrative charges; second to accrued interest; and third to the outstanding principal sum. Any payments that I (we) make to the United States on this debt during the period from the date from which interest accrues under this note (as specified in paragraph 1) until the effective date of this note (as specified in paragraph 10) shall be applied to the principal sum, interest, and other charges accruing under this note in accordance with the provisions of this paragraph.
6. **Default, Acceleration, & Other Remedies** - If any installment shall remain unpaid for a period of thirty (30) days or more, this note shall at the option of the United States be considered to be in default. In the event of default, the full amount of the principal sum, together with any accrued interest and other charges assessed under this note, less any payments actually received by the United States from me (us), shall be due and payable in full immediately, without the need for further demands or notices to me (us). Furthermore, in that event, the United States may exercise any collection options legally available to it, including, but not limited to, taking administrative offset, hiring a private debt collection agency, filing adverse credit reports to local and national credit bureaus, and referring my (our) account for legal action.
7. **Default Costs & Fees** - In the event of default, I (we) agree to pay all reasonable collection costs, court costs, and attorneys fees incurred by the United States as a result of the default and any appropriate collection actions taken by the United States.
8. **Controlling Law** - Except where controlled by Federal law, all disputes concerning this note shall be controlled by the law of the jurisdiction in which by I (we) reside at the time this note is signed.

-Continued on Reverse-

9. **Charges** - The provisions of this note may not be changed except by a written agreement which specifies the agreed upon changes and which is signed by both me (us) and an authorized representative of the United States.
10. **Legal Effect** - This note shall not be legally binding upon me (us) or the United States until it has been first signed by me (us), and then countersigned by an appropriate official of the United States, in the spaces indicated below. The United States will promptly provide me with a photocopy of this note after it has been countersigned.
11. **Signatures & Certifications** - I (we), the maker(s) of this note, do hereby certify that I (we) have read and understood the terms of this note, and that all blank spaces above my (our) signature(s) in this note were filled in when I (we) signed it.

SIGNED:

Maker's signature

Maker's name (printed)

Maker's address

Maker's signature

Maker's name (printed)

Maker's address

Maker's signature

Maker's name (printed)

Maker's address

DO NOT WRITE BELOW THESE LINES

As an authorized representative of the United States, I hereby agree to the repayment of this debt owed by the maker(s) to the United States under the terms of the installment agreement evidenced by this note.

COUNTERSIGNED:

Representative's
signature

Representative's name
(printed)

Representative's title and agency

Date countersigned: _____, 19____

Unclassified

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DOCUMENT: AR 40-330

DOC STATUS: NEW PUBLICATION